



ANNUAL REPORT 2021-22

CONTAINER CORPORATION OF INDIA LTD.

A Navratna Undertaking of Government of India

A Multi-Modal Logistics Company

**BUILDING
ATMANIRBHAR
BHARAT**



THINK CONTAINER, THINK CONCOR

MISSION

The mission of the Company is -

- To join its community partners and stake holders to make CONCOR a Company of outstanding quality.
- To provide responsive, cost effective, efficient and reliable logistics solutions to its customers through synergy with community partners and ensuring profitability and growth.
- To be the first choice for our customers, the Company remains firmly committed to its social responsibility and prove worthy of trust reposed in it.

OBJECTIVES

- To be a customer focused, performance driven, result oriented organization, focused on providing value for money to its customers.
- To maximize productive utilization of resources, deliver high quality services and to be recognized for setting the standards for excellence.
- To look constantly for new and better ways to provide innovative services. It will aim for customer convenience and satisfaction, learn from its competitors and constantly strive for excellence.
- To set measurable performance goals to support the objectives and mission of the organisation and work as a professional, competent and dedicated team for the organisation to achieve excellence in all areas of business and operations.
- To follow highest standards of business ethics and add social value for the community at large by discharging social obligations as a responsible corporate entity.
- To maintain absolute integrity, honesty, transparency and fair-play in all its official dealings and strive to maintain high standards of ethics.

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Important Communication to Members

Members are requested to convert their shares into electronic mode and register e-mail and Bank account details for better servicing. Please refer notes to AGM notice.

Thirty Fourth Annual General Meeting on Wednesday, 28th September, 2022 at 03.00 p.m.

The Annual Report can be accessed at www.concorindia.co.in

BOARD OF DIRECTORS

Shri V. Kalyana Rama
Chairman & Managing Director

Shri Pradip K. Agrawal
Director (Domestic Division)

Shri Sanjay Swarup
Director (Intl. Marketing & Operation)

Shri Manoj Kumar Dubey
Director (Finance) & CFO

Shri Satendra Kumar
Director, w.e.f. 09.11.2021

Shri Kedarashish Bapat
Director, w.e.f. 09.11.2021

Shri Chesong Bikrarsing Terang
Director, w.e.f. 16.11.2021

Smt. Chandra Rawat
Director, w.e.f. 23.11.2021

Shri Rahul Mithal
Director (Projects & Services)
Upto 06.10.2021

Shri Jayasankar M.K.
Director, upto 07.07.2022

Shri Manoj Singh
Director, Upto 01.08.2022

Shri Rajesh Argal
Director, Upto 31.07.2022

STATUTORY AUDITORS

M/s S. N. Nanda & Co.
New Delhi

COMPANY SECRETARY

Shri Harish Chandra
Executive Director (Finance) & Company
Secretary

BANKERS

AU Small Finance Bank Ltd.
Axis Bank Ltd.
Bandhan Bank Ltd.
Bank of Baroda
Bank of India
Bank of Maharashtra
Canara Bank
Central Bank of India
CSB Bank Ltd.
DCB Bank Ltd.
Equitas Small Finance Bank Ltd
Federal Bank Ltd.
HDFC Bank Ltd.
ICICI Bank Ltd.
Indian Bank
Indian Overseas Bank
IndusInd Bank Ltd.
Karnataka Bank Ltd.
Karur Vysya Bank Ltd.
Kotak Mahindra Bank Ltd.
Punjab National Bank
Punjab & Sind Bank
State Bank of India
Tamilnad Mercantile Bank Ltd.
UCO Bank
Union Bank of India
Utkarsh Small Finance Bank Ltd.

REGISTRAR & SHARE TRANSFER AGENT

M/s. Beetal Financial & Computer Services (P)
Ltd., New Delhi.

TEN YEARS FINANCIAL/ PHYSICAL PERFORMANCE

FINANCIAL PERFORMANCE

(Rs. In Crore)

S. No.	PARTICULARS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	Total Income (Including other Income)	4,743.38	5,356.27	5,944.44	6,239.21	5,805.36	6,459.75	7,216.14	6,753.52	6,670.44	7,857.58
	-Operating Income\$	4,406.16	4,984.55	5,585.23	5,921.73	5,516.12	6,157.16	6,881.91	6,473.79	6,384.96	7,594.45
	-Other Income	337.22	371.72	359.21	317.48	289.24	302.59	334.23	279.73	285.48	263.13
2	Expenditure (Incl. increase/decrease in stock)	3,358.59	3,882.69	4,277.30	4,583.35	4,304.17	4,681.36	5,101.94	4,798.86	5,352.10	5,866.08
3	Operating Margin (1-2)	1,384.79	1,473.58	1,667.14	1,655.86	1,501.19	1,778.39	2,114.20	1,954.66	1,318.34	1,991.50
4	Interest Expenses	-	-	-	0.15	3.66	0.09	0.74	36.07	33.96	54.58
5	Depreciation	172.71	189.33	372.69	347.76	351.82	392.65	424.58	513.00	521.92	529.82
6	Profit before Tax	1,212.08	1,284.25	1,294.45	1,307.95	1,145.71	1,385.65	1,688.88	1,405.59	762.46	1,407.10
7	Exceptional items	-	-	-	-	-	-	-	881.63	83.36	0.08
8	Profit before tax (after Exceptional items)	1,212.08	1,284.25	1,294.45	1,307.95	1,145.71	1,385.65	1,688.88	523.96	679.10	1,407.02
9	Profit after Tax	940.03	984.76	1,047.55	950.82	835.20	1,044.46	1,215.41	375.78	503.33	1,062.34
10	Other Comprehensive Income	-	-	-	1.24	(3.14)	5.70	(1.86)	(10.33)	(7.89)	(1.34)
11	Total Comprehensive Income	940.03	984.76	1,047.55	952.06	832.06	1,050.16	1,213.55	365.45	495.44	1,061.00
12	Dividend declared for the year	227.47	239.82	261.27	263.21	369.96	416.76	520.95	219.35	304.65	548.37
13	Profit & Loss Account Balance	5,422.82	6,028.53	6,574.15	7,205.43	7,597.35	8,042.77	8,915.39	8,574.68	8,663.35	9,130.68
14	General Reserve	728.33	761.81	866.57	945.26	1,031.06	1,087.22	1,147.83	1,185.41	1,235.74	1,341.97
15	Short Term Working Capital loan	-	-	-	-	-	-	700.65	-	-	-
16	Reserves & Surplus (13+14)	6,151.15	6,790.34	7,440.72	8,150.69	8,628.41	9,129.99	10,063.22	9,760.09	9,899.09	10,472.65
17	Fixed Assets (Gross Block)#	3,994.43	4,469.63	5,191.77	#3,147.34	4,067.62	4,733.21	5,703.81	7,037.93	7,822.69	8,424.23

18	Sundry Debtors	25.74	32.98	36.57	49.26	42.48	60.40	88.36	159.13	155.48	176.14
19	Foreign Exchange Earnings	-	-	-	-	-	-	-	-	-	-
20	Share Capital	129.98	194.97	194.97	194.97	194.97	243.72	304.65	304.65	304.65	304.65
21	Capital Employed	6,073.22	6,426.30	6,687.68	7,314.45	7,677.83	8,157.96	9,126.52	8,606.12	8,654.29	9,251.18
22	Government Investment	82.00	120.49	120.49	110.73	106.84	133.55	166.94	166.94	166.94	166.94
23	Net Worth (16+20)	6,281.13	6,985.31	7,635.69	8,345.66	8,823.38	9,373.71	10,367.87	10,064.75	10,203.74	10,777.30
24	Profit Before Tax to Capital Employed (6÷21)	0.20	0.20	0.19	0.18	0.15	0.17	0.19	0.16	0.09	0.15
25	Operating Margin to Capital Employed (3÷21)	0.23	0.23	0.25	0.23	0.20	0.22	0.23	0.23	0.15	0.22
26	Profit after Tax to Share Capital (9÷20)	7.23	5.05	5.37	4.88	4.28	4.29	3.99	1.23	1.65	3.49
27	Expenditure to Income (2÷1)	0.71	0.72	0.72	0.73	0.74	0.72	0.71	0.71	0.80	0.75
28	Number of Employees	1,198	1,324	1,335	1332	1474	1,473	1,464	1,426	1,400	1,359
29	Income per Employee (1÷28)	3.96	4.05	4.45	4.68	3.94	4.39	4.93	4.74	4.76	5.78
30	Foreign Exchange Earnings Per Employee (19÷28)	-	-	-	-	-	-	-	-	-	-
31	Current Ratio@	5.55	5.19	4.71	1.93	3.12	2.97	2.37	2.54	2.46	2.62
32	Short Term Debt/Equity Ratio (15÷23)	-	-	-	-	-	-	0.07	-	-	-
33	Investments	482.16	864.03	1,154.75	1,357.58	1,373.72	1,389.02	1,402.90	1,444.08	1,495.17	1,435.56

As per the IND AS, Net block of Fixed Assets as on the date of transition i.e. 01.04.2015 has been considered as Gross Block and Assets re-classified.

\$ Figures for the FY 2017-18 & 2016-17 have been recasted on account of impact of Ind AS 115.

@ Current Ratio from the FY 2015-16 onwards derived as per Ind-AS and for previous periods as per Old GAAP.

PHYSICAL PERFORMANCE (TEUs)*

1	International Handling	21,52,034	23,61,429	26,21,385	24,75,868	26,41,695	30,01,948	32,45,259	31,54,596	30,35,794	32,69,026
2	Domestic Handling	4,33,652	5,07,183	4,89,371	4,48,178	4,60,516	5,29,952	5,84,160	5,93,162	6,07,536	8,03,899
3	Total (1+2)	25,85,686	28,68,612	31,10,756	29,24,046	31,02,211	35,31,900	38,29,419	37,47,758	36,43,330	40,72,925

* Twenty Foot equivalent units



SHRI V. KALYANA RAMA
Chairman & Managing Director

Shri V Kalyana Rama is the youngest to become Chairman & Managing Director of Container Corporation of India Ltd. (CONCOR), a Navratna PSU under Ministry of Railways. He is a Mechanical Engineer with ICWAI. He is an Indian Railway Traffic Service (IRTS) officer of 1987 batch. He had worked in BHPV & BHEL before joining Indian Railways. Prior to joining Board of Directors of CONCOR as Director (Projects & Services), he held various assignments such as Executive Director, Chief General Manager in CONCOR.

As Chairman & Managing Director of CONCOR, he has piloted several new initiatives touching every aspect of CONCOR's working. CONCOR's structural reorganization was carried out to replace hierarchical organization with a flat two tier structure. E-office was successfully implemented to ensure a paperless ecosystem which was also faster, flexible and efficient. He introduced several new business initiatives such as container warehousing concept, First Mile – Last Mile services, bulk movement of commodities, incentivising empty container movement for export, extended gate facility etc. He was also instrumental in introduction of container train operations to Bangladesh. With an eye on the future, he introduced high carrying capacity (34T) ISO Containers and ensured first ever acquisition of 25 T axle load, high speed BLCS wagons (container flats). CONCOR has embarked on system enhancing IT initiatives such as Automatic Bill Payments, integration of ORACLE financials with commercial applications, implementation of e-billing and Mobile Apps for customers and employee grievance redressal.



SHRI PRADIP K. AGRAWAL
Director (Domestic Division)

Shri Pradip Kumar Agrawal has taken over the charge of Director (Domestic Division) from 1st July, 2016. He belongs to Indian Railway Traffic Service. He has worked for Indian Railways for more than 17 years on various important assignments, both at Divisional and Zonal Headquarter level covering operations, commercial, marketing and safety of Indian Railways. He joined Container Corporation of India Ltd. (CONCOR) in the year 2006 as GGM (Ops)/Western Region, thereafter, worked as Chief General Manager, Western Region for four years. During his tenure, he has successfully managed Container Train Operations for the Region which includes JN Port and various CFSs and ICDs in the Region. He has also worked as Chief Executive Officer for APM Terminals, Mumbai (GTIPL) for five years before joining as Director (Domestic Division), CONCOR.

Under his leadership, Domestic Division of CONCOR has shown significant growth since July, 2016. The originating Domestic volume grew by CAGR 6.51% over last five years. There has been an overall improvement in the revenue per TEU, operating margin and profitability. Various new initiatives have also been taken by bringing new segment of traffic, introducing Corporate customers, bringing Business Associates Policy, etc. which has been able to attract more market share. The other new initiatives include Bulk loading cargo, Distribution Logistics, First Mile Last Mile (FMLM) services & Container Warehouse in CONCOR.

As in-charge of HR, he brought large number of new HR initiatives, introduced E-office and reorganized Company structure from three tier to two tier functioning. Effectively managed during pandemic period, without stoppage of work and maintained supply of essential commodities. Created new division of HSE (Health, Safety & Environment) to take care of health of employees & stakeholders during Covid-19.



SHRI SANJAY SWARUP
Director (International Marketing & Operations)

Shri Sanjay Swarup has done his B.E. (Hons.) – Electronics and Communication Engineering from IIT Roorkee and PGDM (Public Policy and Management) from IIM Bangalore. He belongs to 1990 Batch of Indian Railway Traffic Service (IRTS). His more than three decades career spans a range of assignments in Public Sector and Government. He started his career in Bharat Heavy Electricals Ltd. (BHEL) and worked there for more than 4 years. Thereafter, he has worked with Indian Railways in various areas like Operations, Commercial, Safety and Information Technology functions. He has worked in Container Corporation of India Ltd. (CONCOR) in various capacities in Operations and Management of Dry Ports, International Marketing, Commercial and Operations at Pan India level. He has rich experience in the design of Dry Ports and Multi Modal Logistics Parks (MMLPs). He is deeply involved in the Strategic Planning function of the Company. He has been trained at Maxwell School of Syracuse University (USA), Antwerp Port, Belgium and at several Institutes in India. Shri Sanjay Swarup has presented number of papers in leading National and International conferences in the areas of Multi Modal Logistics, Dry Ports and Supply Chain Management. He is life member of Chartered Institute of Logistics and Transport (CILT), Asian Institute of Transport Development (AITD), Centre for Transportation Research and Management (CTRAM) and All India Management Association (AIMA).



SHRI MANOJ KUMAR DUBEY
Director (Finance)

Shri Manoj Kumar Dubey took over as Director (Finance) & CFO, CONCOR w.e.f. 31.10.2018. He has done under graduation and post-graduation from the Hindu College of the University of Delhi. Before clearing Civil Service in very first attempt and joining IRAS of 1993 batch, he worked with UTI for two years in blazing the trail in the arena of educating and assimilating rural masses into various lucrative schemes of Mutual Funds. He has done MBA from Indian School of Mines, Dhanbad and was conferred the overall Silver Medal for the batch 2011-13 from the then President of India for topping the batch.

A recipient of National Award for outstanding service at Minister of Railways level in the year 2011 and he has paved the path in Indian Railways in ushering - payment of salaries almost 100% through Bank, e-Tendering, e-Auction, payment of the contractor/ supplier through RTGS/NEFT, computerization of bill passing / pension settlement and PF etc. Attained several milestones in systems improvement and contributing phenomenally in operations, incentives and staff posting policy. He has vast experience of Train Operation Management and Freight Loading Mechanism having worked as Head of Finance of three major loading divisions of Indian Railway viz., Dhanbad, Asansol and Mughalsarai for nearly fifteen years.

Being entrusted as Director/Executive Director in PPP Directorate and Finance Commercial Directorate in Railway Board for last five years, Shri Dubey has been associated in many prestigious projects like setting up of Loco Factories through PPP/FDI for Indian Railways at Madhepura and Mahrora; has been functioning pivotally in High Speed Rail of Indian Railways, and that in Dedicated Freight Corridor of Railways as key financial advisor to Infrastructure Directorate. He has also developed expertise in Tariff structuring of freight and passenger trains as well as for catering and tourism contracts at strategic level. He has the experience of drafting many Cabinet Notes and has vast experience of International Competitive Bidding for Mega Projects. Shri Dubey was in the Board of Directors of a Joint Venture Company of General Electricals of USA and IR, Alstom of France and IR, and a Joint Venture Company of NMDC, SAIL and Indian Railways.

Apart from excelling in professional responsibilities, he has been equally active in the field of Promotion and Administration of Sports as well as Indian Classical Dance and Music. He has been the Manager/ Government Observer in many an Overseas Global Tournament.



SHRI MANOJ SINGH
Director (Government Nominee)
(Director upto 01.08.2022)

Shri Manoj Singh belongs to the Indian Railway Traffic Service (1989 Batch). He tried to bring about excellence in execution in the areas of operations and commercial functioning in the Divisions he worked. In Eastern Region of CONCOR based at Kolkata where he worked for five years, he was responsible for operations and business development and was able to open many new terminals and bring new streams of businesses. He was also responsible for establishing the first international container connectivity by rail by establishing rail service from Kolkata Port to ICD, Birganj in Nepal. This required finalization of the rail services agreement between the two countries which was also facilitated by his efforts.

As Adviser (Transport), Planning Commission and later NITI Aayog, he had the opportunity to contribute to policy making and planning for transport infrastructure at the national level which gave him a chance to work with various Ministries, Prime Minister's Officer (PMO), States and other stakeholders. Some of the key elements in National Highway Development Project (NHDP), Prime Minister's Gramin Sadak Yojana (PMGSY), rail infrastructure in the Northeast got decisive push during his tenure as Adviser (Transport).

As DRM/Jabalpur, he contributed to creation of infrastructure especially in the areas of electrification, doubling, IBS (Intermediate Block Sections), completion of yard Remodelling work and redevelopment of Jabalpur Station.

As Executive Director Traffic Transportation (F), it has been possible to bring about a perceptible increase in traffic to Bangladesh by coordination with Bangladesh Railways. Introduction of new rolling stock such as parcel, container and NMG rakes to Bangladesh has increased the interchange from around 60 trains per month to 120 trains, thereby increasing the earnings by 2½ times.



SHRI RAJESH ARGAL
Director (Government Nominee)
(Director upto 31.07.2022)

Shri Rajesh Argal graduated from the MACT (Molana Azad College of Technology), Bhopal in 1983 with Civil Engineering Degree.

He has over 35 years of rich and varied experience in Railways. His immediate past assignments include Chief Administrative Officer (Construction), West Central Railway, Jabalpur; Chief Safety Officer, West Central Railway, Jabalpur; Divisional Railway Manager at Malda. His earlier assignments include a stint at Chief Engineer (Construction), Eastern Railway, Kolkata and General Manager, IRCON on Deputation for about one and half years in SEREMBAN - GEMAS double tracking project of IRCON international in Malaysia. He has also worked for four and half years as Chief Engineer (Construction), Southern Railway Chennai. He has undergone training in reputed training institutes abroad in various management development programmes at Carnegie Mellon University, Pittsburgh, USA; SDA -Bocconi School of Management, Milan, Italy.

His present assignment as Additional Member (Planning), Railway Board entails planning and budgeting of Railway Infrastructure projects including prioritization of investment and execution of the same. He is also the coordinator for National Infrastructure Pipeline Projects in the Railway Board.



SHRI SATENDRA KUMAR
Independent Director

Shri Satendra Kumar is a practicing Chartered Accountant with firm name M/s Satendra & Co., in Patna, Bihar since 2007. In addition, he has post qualification certificates of Valuation of shares and Forensic Accounting & Fraud Detection (FAFD). He had also done his graduation in Physics (Honors) from B.N. College, Patna University, Patna. He has expertise in Finance, Auditing, Direct and Indirect Taxation, Company Law Matters, Commercial Affairs, Secretarial Matters.



SHRI KEDARASHISH BAPAT
Independent Director

Shri Kedarashish Bapat is a practicing Chartered Accountant, as partner of M/s S.B.Dandeker & Co., at Kolkata, West Bengal with over 25 years of experience in providing professional services covering Audits, Direct Taxation, Corporate Laws compliance and Management Consulting to a range of corporate and non corporate entities both in the Public and Private sector. He is a Commerce graduate from St. Xavier's College, Kolkata.

He is a Non Executive Director on the Board of YU Technologies Private Limited since November 2001, a company engaged in research and manufacturing of niche, end to end automation and process control solutions for the Sugar Industry, both in India and abroad. He has also served as an Independent Director from February 2017 to February 2020 on the Board of M/s Bridge & Roof Company (India) Limited, a "Mini Ratna" PSU under the Ministry of Heavy Industries & Public Enterprises.



SHRI CHESONG BIKRAMSING TERANG
Independent Director

Shri Chesong Bikramsing Terang (born 1-6-1975) is a BE (Chemical) (from Assam Engineering College, Gauhati University) and being more passionate about writing short stories, inspired by fascinating Karbi legends and myths, and real life stories of struggles, triumphs and tragedies. He did Engineering to fulfill the dream of his father, who was a lawyer and served as Deputy Legal Advisor to CBI.

Shri Terang hails from a rural farming family which traces its pedigree to the iconic Waisong and Chesong Terang, medieval folk heroes, who fought for Karbi freedom. Shri Terang did not take up government job to pursue his dream of creative writing and started with a small book shop which he subsequently donated it to a friend and joined as a staff reporter of a local English Daily. The activist that he has been from within attracted the BJP, which inducted him as Media Convenor in 2014 for Karbi Anglong District Committee. Shri Terang lives in the small town of Diphu in Karbi Anglong, Assam with his wife and three kids.



SMT CHANDRA RAWAT
Independent Director

Smt. Chandra Rawat, is a graduate in Sanskrit and bangle from Allahabad University. Presently, she is Kshtriya Upadhyaksh, Avadh Prant, BJP, Lucknow. She was MLA from Assembly - Mohanlal Ganj from 2012 to 2017. Prior to that she was Jila Panchayat Sadasya from Ward - Mohanlal Ganj from 2000 to 2005 and Jila Adhyaksh of mahila Sabha from 1998 to 2012. She has always been actively engaged in social works and politics.

LETTER FROM CHAIRMAN AND MANAGING DIRECTOR

Dear Fellow Shareholders,

I would like to extend my sincere greetings and wishes for your good health and safety.

The year 2022 is a very special one for all of us, as our country has completed 75 years of its journey as an independent and progressive nation. Over these years, India has emerged as the fastest-growing economy in the world and backed by its committed workforce and robust democracy, it is expected to be among the top three economies globally over the next decade.

Last year was a mixed bag, with COVID impacting the first quarter of the year. During the next two quarters, the major economies had shown recovery and were moving towards growth with positive outlook. This optimism level was short lived, as in the second half of the year, the headwinds of surging commodity prices, geopolitical conflicts, disruption in trade and financial transactions deteriorated the prospects of economic growth. In spite of the turbulent times, the Indian economy has slogged on to reach the pre-pandemic real GDP level of 2019-20. As per the provisional estimates, real GDP growth of India in FY 2021-22 stands at 8.7%. Further, as per RBI, the Indian economy is likely to grow at 7.2% next year.

Indian Railways registered an increase of 15% in the originating loading cargo from 1,233.22 million tonnes in 2020-21 to 1,418.27 million tonnes in the year 2021-22. The originating containerized cargo transported by rail has increased by 17.63% from 63.23 million tonnes in 2020-21 to 74.38 million tonnes in 2021-22.

In the challenging business environment, with the commitment and hard work of CONCOR family, your Company managed to mark yet another year of outstanding performance. During the year 2021-22, CONCOR has handled highest ever 4 million TEUs as against 3.6 million TEUs in the FY 2020-21, an increase of 12%. It transported 47.69 million tonnes of cargo volume by rail during the year showing 13% increase over previous year. Your Company has achieved the highest ever revenue from operations of ₹7,594.45 Crores in FY 2021-22 as against ₹6,384.96 crores in FY 2020-21, an increase of 19% and the net profit was ₹1,062.34 Crores in FY 2021-22 as against ₹503.33 crores in FY 2020-21, an increase of 111%.

The Company has always followed the policy of rewarding its shareholders in line with its performance. During the year two interim dividends of 80% (₹4 per share) and 40% (₹2/- per share) on equity share of ₹5 each were paid to the shareholders and a final dividend of 60% (₹3/- per share) for the FY 2021-22 has been recommended for approval of shareholders. With this, the total dividend payment for the year, will be amounting to ₹548.36 crores, which is 51.62% of net profit.

In the Union Budget of the year 2022, emphasis has been inter-alia laid on the development of Multi Modal Logistics Parks (MMLPs), Roads, and Cargo Terminals. Therefore, the importance of the infrastructure and logistics industry in the nation's economic growth have been recognized and Government has taken many initiatives in this direction. The Central Government's Budget allocation for capital expenditure has been increased by 35% and in this regard, significant support will also be provided to the State Governments. The work has started on the key pillars for infrastructure development i.e. National Infrastructure Pipeline (NIP), National Monetisation Pipeline (NMP) and PM Gati Shakti, which will go a long way for the sustainable development of the Country. The Government's initiatives for 'Aatmanirbhar Bharat', setting up target of 25,000 km of new highways, Gati Shakti Masterplan for expressways, 100 new cargo terminals with Multi Modal Logistic Park and initiatives to connect urban transport to railways, will give a big boost to logistics facilities across the Country. Further, development of the Unified Logistics Interface Platform, which allows data exchange among stakeholders, will improve work efficiency in the logistics sector by providing real-time information to all stakeholders and will improve our international competitiveness.

During the year 2021-22 the Company has developed two (02) new facilities at Multi Modal Logistics Park at Mundra, Gujarat and Rail Transshipment Hub at Swarupganj, Rajasthan. Also, the Company has developed the complete dust proof and moisture free solution for Loading, Unloading & transportation of Bulk Cement & Fly Ash into the silo and bulker through 20' ISO standard containers.

Your Company has always been on the forefront, when it comes to contributing for the development of trade of the Country. In this direction, in order to support the EXIM trade dealing with shortage of containers in hinterland, scheme of aggressive discount for repositioning of empty containers for export purpose was introduced. Steps were also taken to meet the shortage of containers for exporters in which CONCOR provided its own containers for overseas movement. In order to promote the Aatmanirbhar Bharat in container manufacturing, initiatives were taken by floating EOI for development of vendors for indigenous manufacturing. In this direction, subsequently, orders for procurement of 8,000 containers were placed with indigenous manufacturers. Recently, the Company has also awarded a contract for manufacturing another 10,000 containers indigenously.

In order to provide total logistics solutions to its customers, your Company has introduced business solutions services, under which single window services for all activities pertaining to custom clearance, cargo and container transportations are being provided in most economic and reliable manner. CONCOR is well respected for performing ethically and for providing growing, innovative & inordinate customer services in logistics. We expect to see FY 2022-23 providing us many more reasons to celebrate in terms of both, operational excellence and financial performance.

The world has seen remarkable technological changes in the last couple of years and this decade is going to see more technological breakthroughs. As an organisation, we always strive to excel with the use of newer and more advanced technologies. Going forward, technology will help us respond to the ever-changing business scenarios, thus remain ahead in the market. Recognizing this, your Company is working on further automation of its services by planning implementation of Artificial Intelligence based systems at its terminals.

Our top priorities have been to ensure smooth operations & uninterrupted supply of services to all beneficiaries. In this process focus is given on health & safety of stakeholders and providing essential support to the local communities and society at large. We have unfailingly demonstrated our ability to persevere, adapt and flourish. CONCOR's position today is an outcome of the untiring efforts of Team CONCOR and the invaluable support extended by our stakeholders over the years. The foundation for our success, even in the toughest of the time, is rooted in our culture, our values and ethos to accept challenges and conquer them. 'Customer Value Creation' is our ethos.

CONCOR conducts its business in a socially responsible way by maintaining high level of organizational integrity and ethical behavior. Our actions are governed by our values and principles which are reinforced at all levels within the Company. We are committed to do things the right way, which include taking business decisions and acting in ways that are ethical and compliant to applicable legislations.

CONCOR is fully conscious and sensitive of its role as a corporate citizen and reaches out to the marginalized sections of the society through a well-structured policy on Corporate Social Responsibility which is in line with the provisions of the Companies Act, 2013 and DPE Guidelines.

I would like to place on record appreciation for the contribution and valuable guidance given by my fellow Board Members. I also take this opportunity to thank all our stakeholders the Central, State and local governments, our customers, investors, regulators, lenders, suppliers and advisors for their continued support and trust. We are indeed grateful to our shareholders for their unstinted support that gives us the strength to keep moving ahead and fuels our spirit to serve excellence. Finally, a heartfelt appreciation and acknowledgement for the backbone of Company, the employees who have worked relentlessly to meet the commitments, we have made to our stakeholders.

I wish you & your family members, all the best !

Date: 02.09.2022
Place: New Delhi

sd/-
(V. Kalyana Rama)
Chairman & Managing Director
DIN: 07201556

NOTICE

CONTAINER CORPORATION OF INDIA LIMITED

Regd. Office: C-3, CONCOR Bhawan, Mathura Road,
Opp. Apollo Hospital, New Delhi-110076.
CIN: L63011DL1988GOI030915, Website: www.concorindia.com
Phone: 011-41222500 / 600, Email: investorrelations@concorindia.com,

Notice is hereby given that the 34th Annual General Meeting of the Shareholders of Container Corporation of India Limited will be held on Wednesday, 28th September, 2022 at 15.00 hrs. through Video Conferencing/ Other Audio Visual Means (“VC/OAVM”) to transact, with or without modifications, as may be permissible, the following business:

ORDINARY BUSINESS:

To consider, and if thought fit, to pass the following resolutions as Ordinary Resolutions:

- 1) To receive, consider and adopt the Financial Statements (Standalone and Consolidated) of the Company for the year ended 31st March, 2022, including Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss for the year ended on that date and the Reports of Board of Directors and Auditors thereon.
- 2) To confirm the payment of Interim dividends and to declare Final dividend on equity shares for the financial year ended 31st March, 2022.
- 3) To appoint a Director in place of Shri V. Kalyana Rama, Chairman and Managing Director (DIN: 07201556), who retires by rotation and being eligible, offers himself for reappointment.
- 4) To appoint a Director in place of Shri Pradip K. Agrawal, Director (Domestic Division) (DIN: 07557080), who retires by rotation and being eligible, offers himself for reappointment.
- 5) To take note of the appointment of M/s. S. N. Nanda & Co., Chartered Accountants, New Delhi as Statutory Auditors of the Company and fix auditors’ remuneration and to pass the following resolution as an Ordinary Resolution:

“RESOLVED that the appointment of M/s. S. N. Nanda & Co., Chartered Accountants, as Statutory Auditors of the Company for the financial year 2021-22 in terms of the order No./CA.V/COY/CENTRAL GOVERNMENT,CCIL(1)/33, dated 18.08.2021 of Comptroller & Auditor General of India be and is hereby noted. The Statutory Auditors’ of the Company may be paid such remuneration as may be fixed by the Board of Directors of the Company from time to time.”

SPECIAL BUSINESS:

- 6) To consider, and if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

“Resolved that pursuant to the applicable provisions of the Companies Act, 2013 and Rules made thereunder, Shri Chesong Bikramsing Terang (DIN: 09401230), who was appointed as a Non-official Independent Director by the President of India vide the Ministry of Railways’ order no. 2019/PL/57/22, dated 09.11.2021 and was accordingly appointed w.e.f. 16.11.2021 as Director of the Company by the Board of Directors and in respect of whom the Company has received a notice in writing from the director himself, be and is hereby appointed as a Director of the Company for a period of three years ending on 08.11.2024 or until further orders, whichever is earlier.”

- 7) To consider, and if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

“Resolved that pursuant to the applicable provisions of the Companies Act, 2013 and Rules made thereunder, Shri Satendra Kumar (DIN:09344018), who was appointed as a Non-official Independent Director by the President of India vide Ministry of Railways’ order no. 2019/PL/57/22, dated 09.11.2021 and was accordingly appointed w.e.f. 09.11.2021 as Director of the Company by the Board of Directors and in respect of whom the Company has received a notice in writing from the director himself, be and is hereby appointed as a Director of the Company for a period of three years ending on 08.11.2024 or until further orders, whichever is earlier.”

- 8) To consider, and if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

“Resolved that pursuant to the applicable provisions of the Companies Act, 2013 and Rules made thereunder, Smt. Chandra Rawat (DIN: 09409425), who was appointed as a Non-official Independent Director by the President of India vide Ministry of Railways’ order no. 2019/PL/57/22, dated 09.11.2021 and was accordingly appointed w.e.f. 23.11.2021 as Director of the Company by the Board of Directors and in respect of whom the Company has received a notice in writing from the director himself, be and is hereby appointed as a Director of the Company for a period of three years ending on 08.11.2024 or until further orders, whichever is earlier.”

- 9) To consider, and if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

“Resolved that pursuant to the applicable provisions of the Companies Act, 2013 and Rules made thereunder, Shri Kedarashish Bapat (DIN: 02535543), who was appointed as a Non-official Independent Director by the President of India vide Ministry of Railways order no. 2019/PL/57/22, dated 09.11.2021 and was accordingly appointed w.e.f. 09.11.2021 as Director of the Company by the Board of Directors and in respect of whom the Company has received a notice in writing from the director himself, be and is hereby appointed as a Director of the Company for a period of three years ending on 08.11.2024 or until further orders, whichever is earlier.”

By order of Board of
CONTAINER CORPORATION OF INDIA LIMITED

Date : 02.09.2022
Place : New Delhi

sd/-
(Harish Chandra)
Executive Director (Finance) & Company Secretary

NOTES:

1. A brief resume and other particulars required about the Directors seeking re-appointment and appointed since last Annual General Meeting is annexed hereto and forms part of Notice.
2. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, relating to the Special Business to be transacted at the meeting is annexed hereto.
3. The Ministry of Corporate Affairs (MCA), vide its General Circular No. 02/2022 dated 05.05.2022 read with General Circular No.02/2021 dated 13th January, 2021 read with General Circular No.20/2020 dated 5th May, 2020, General Circular No. 14/2020 dated 8th April, 2020 and other applicable circulars issued by the Securities and Exchange Board of India (SEBI), has allowed the Companies to conduct the AGM through Video Conferencing (VC) or Other Audio Visual Means (OAVM), without the physical presence of members at a Common Venue. Accordingly, the 34th AGM of the Company is being held through VC/OAVM.

4. As the AGM shall be conducted through VC/OAVM, the facility for appointment of Proxy by the Members is not available for this AGM and hence the Proxy Form and Attendance Slip including Route Map are not annexed to this Notice. The members are requested to participate in the AGM in person through VC/OAVM from their respective location.
5. The equity shares of the Company are in compulsory demat mode and sale/purchase of the same is required to take place in dematerialized form only.
6. Corporate Members intending to participate through their authorized representatives in the AGM are requested to send a duly certified copy of the Board Resolution & Power of Attorney authorizing their representative to participate and vote on their behalf at the Annual General Meeting, by email to investorrelations@concorindia.com.
7. Pursuant to Section 91 of the Companies Act, 2013, the Register of Members and Share Transfer Books will remain closed from 22.09.2022 to 28.09.2022 (both days inclusive) for 34th AGM and for the purpose of determining entitlement of members to final dividend for the financial year ended on 31.03.2022.
8. The Securities and Exchange Board of India has mandated the submission of Permanent Account Number (PAN) by every participant in the securities market. Accordingly, members holding shares in electronic form are requested to submit their PAN to the Depository Participants with whom they maintain their demat account(s). Members holding shares in physical form should submit their PAN to the Company. Members may please note that SEBI has also made it mandatory for submission of PAN in the following cases, viz. (i) Deletion of name of the deceased shareholder(s) (ii) Transmission of shares to the legal heir(s); and (iii) Transposition of shares.
9. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrars and Transfer Agents, M/s Beetal Financial & Computer Services Pvt. Ltd. for assistance in this regard.
10. Members holding shares in multiple folios in physical mode are requested to apply for consolidation of their folios to the Company or RTA along with relevant share certificates.
11. In case of joint holders, members whose name appears as the first holder in the order of names as per the register of members of the Company, will be entitled to vote at the AGM.
12. Members who hold shares in physical form are requested to send all correspondence concerning registration of transmissions, subdivision, consolidation of shares or any other shares related matter and/or registration of email address, change in address and bank account, email address, etc. to RTA of the Company and in case of shares are held in electronic mode, to their respective Depository Participants. To prevent fraudulent transactions, members are advised to exercise due diligence and notify change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

Further, SEBI has notified the SEBI (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2018 on June 8, 2018 to permit transfer of listed securities only in the dematerialized form with a depository. In view of this, shareholders holding shares in physical form, are advised to dematerialize their shares.
13. During the year 1st Interim Dividend of Rs.4.00 per share (80%) of Rs.5/- each and 2nd Interim Dividend of Rs.2.00 per share (40%) of Rs.5/- each was paid to the shareholders. The final dividend recommended by the Board of Directors is Rs.3.00 per equity share (60%) of Rs.5/- each, which is subject to approval of Shareholder in AGM. Final dividend on equity shares as recommended by the Directors for the year ended on 31.03.2022, if approved by the members at the Annual General Meeting, will be paid:

- (i) to those Members whose names appear in the Register of Members of the Company, after giving effect to all valid Share Transfers in Physical form lodged with the Company and its Registrar on or before 21.09.2022.
 - (ii) in respect of Shares held in electronic form, to those “deemed members” whose names appear on the Statements of beneficial ownership furnished by National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL), at the end of business hours on 21.09.2022.
14. As SEBI has made usage of electronic payment modes for making payments (like Dividend) to the investors mandatory, therefore members are advised to register the requisite particulars of their bank account in respect of shares held in dematerialised form with their respective depository participants, to enable the Company to make payment of dividend by electronic mode. Those holding shares in physical form may send their requisite bank account particulars to RTA of the Company. Those who have already furnished their banking particulars in this regard, need not send it again. In case the Company is unable to pay the dividend to any shareholder by the electronic mode, due to non-availability of the details of the bank account or due to any other reason(s), the Company will dispatch the dividend warrants to such shareholder by post.
15. During the year 2021-22, the Company has transferred the unpaid or unclaimed dividend declared upto financial year 2013-14 and interim dividend of 2014-15 to Investor Education and Protection Fund. Shareholders who have not encashed their dividend warrant(s) so far for the financial year ended 2014-15 (final dividend) or any subsequent financial year(s), are requested to make their claim to the Company or RTA of the Company. Shareholders are requested to note that in terms of provisions of Section 124 of the Companies Act 2013, any dividend, which remains un-paid/un-claimed for a period of seven years from the date of its transfer to the unpaid/unclaimed dividend account, will be transferred to Investor Education and Protection Fund established by Central Government. Thereafter, no claim shall be entertained in respect of dividend transferred to the said Fund. The Ministry of Corporate Affairs (MCA) notified the Investor Education And Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016 (IEPF Rules), as amended from time to time, which is applicable to the Company. In terms of the said IEPF Rules, the Company has uploaded the information in respect of the unpaid/ unclaimed dividends on the website of the IEPF viz. www.iepf.gov.in and under “Investors Relations Section” on the Website of the Company viz. www.concorindia.co.in. Also attention of the members is drawn to the provisions of Section 124(6) of the Act which require a Company to transfer in the name of IEPF Authority all such shares in respect of which dividend has not been paid or claimed for 7 (seven) consecutive years or more. In accordance with the aforesaid provision of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, the Company is required to transfer all such shares in respect of which dividend declared has not been encashed or claimed by the members for 7 (seven) consecutive years or more. Members are advised to visit the website: www.concorindia.co.in to ascertain details of shares liable for transfer in the name of IEPF Authority.

Section 125 of the Act provides that a member whose dividend(s) / equity share(s) have been transferred to the IEPF shall be entitled to claim refund therefrom. The procedures for claiming the unpaid/unclaimed dividend and equity shares transferred to IEPF Authority is provided at <http://www.iepf.gov.in/IEPF/refund.html>.

To avoid such situation, the members are requested to write to RTA or to the Company for claiming the unpaid / unclaimed dividend.

16. Pursuant to provisions of Companies Act, 2013, the Auditors of a Government Company are appointed/re-appointed by the Comptroller and Auditor General (C&AG) of India and in terms of provisions contained in Companies Act 2013, their remuneration shall be fixed by the Company in a General Meeting or in such manner as the Company in a General Meeting may determine. In pursuance of the same, C&AG of India had appointed M/s. S. N. Nanda & Co., Chartered Accountants, as Statutory Auditors of the Company for the Financial Year 2021-22. Accordingly, the members are requested to authorize the Board of Directors of the Company to fix the remuneration for the Statutory Auditors of the Company.
17. Pursuant to Section 101 of Companies Act, 2013 read with the relevant Rules, the Company is allowed to serve documents like notices, annual reports, etc., in electronic form to its members. It also facilitates prompt receipt of communications and thereby reduces postal transit losses. In compliance with the aforementioned MCA and

SEBI Circulars, Notice of the AGM along with the Annual Report 2021-22 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depository Participant. Members may note that the Notice and Annual Report 2021-22 will also be available on the Company's website www.concorindia.co.in, websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively, and on the website of National Securities Depository Limited (NSDL) <https://www.evoting.nsdl.com>. Accordingly, documents are being sent to all the members whose email IDs are registered with the Company/Depository Participant(s) for communication purposes through e-mail only. However, hard copy of the full annual report for the year 2021-22, will be provided to those shareholders, who would request for the same.

18. Members, who have not registered their e-mail addresses so far, are once again requested to register their e-mail address with the RTA of the Company/Depository Participant (DP) of respective member and take part in the Green Initiative of the Company.
19. All the documents referred to in the accompanying notice and the statement pursuant to Section 102 (1) of the Companies Act, 2013 shall be available for inspection through electronic mode. Members are requested to write to the Company on investorrelations@concorindia.com for inspection of said documents and the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members during the AGM.
20. Members desiring any information as regards the businesses proposed to be transacted at this meeting are requested to write to the Company in advance mentioning their name, demat account number / folio number, email id, mobile number at investorrelations@concorindia.com. Questions / queries received by the Company till 5.00 p.m. on Friday, 23rd September, 2022 shall only be considered and responded during the AGM.
21. Members who would like to express their views or ask questions during the AGM may register themselves as a 'Speaker' and may send their request mentioning their name, demat account number / folio number, email id, mobile number at investorrelations@concorindia.com between 9.00 a.m. on Wednesday, 21st September, 2022 and 5.00 p.m. on Friday, 23rd September, 2022.
22. The Company reserves the right to restrict the number of questions and number of speakers, depending on the availability of time for the AGM.
23. Members desirous of making a nomination in respect of their shareholding in the Company, as permitted under Section 72 of the Companies Act, 2013 are requested to write to RTA of the Company in prescribed form in the Companies (Share Capital and Debentures) Rules, 2014. In case of shares held in dematerialized form, the nomination form has to be lodged directly with the respective Depository Participant (DP).
24. The voting rights of the shareholders shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date of 21.09.2022. In terms of the provisions of Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014, substituted by the Companies (Management and Administration) Amendment Rules, 2015, and regulation 44 of SEBI (LODR) Regulations, 2015, the Company has provided a facility to the members to exercise their votes electronically through the electronic voting service facility arranged by National Securities Depository Limited (NSDL). The facility for voting will also be made available at the AGM and the members attending the AGM who have not already casted their votes by remote e-voting shall be able to exercise their voting right at the AGM. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM. A person who is not a member as on the cut-off date should treat this Notice for information purpose only.
25. Kindly note that the members can opt for only one mode of voting i.e. either e-voting or exercising this right in the meeting. Therefore, members who have cast their votes by remote e-voting prior to the AGM may attend the AGM but shall not be entitled to cast their votes again.

26. Members desiring to exercise their vote by e-voting are requested to carefully read the enclosed instructions which inter-alia provide the process and manner for e-voting, login ID, generating password and time schedule, including the time period during which the votes may be cast, etc.
27. In order to scrutinize the e-voting process in a fair and transparent manner and to carry out the required activities the Board of Directors has appointed Shri Rakesh Kumar of M/s R K & Associates, Company Secretaries (Membership No. F7695), as the Scrutinizer. Further, the Company has also appointed Shri Amit Agrawal of M/s Amit Agrawal & Associates, Company Secretaries (Membership No. F5311) as the alternate scrutinizer.
28. Procedure for joining the AGM through VC/OAVM:
- NSDL will be providing facility for voting through remote e-Voting, for participation in the 34th AGM through VC/OAVM facility and e-Voting during the 34th AGM.
 - Members may note that the VC/OAVM facility, allows participation of at least 1,000 Members on a first-come-first-served basis.
 - Members will be able to attend the AGM through VC / OAVM or view the live webcast of AGM provided by NSDL at <https://www.evoting.nsdl.com> by using their remote e-voting login credentials and selecting the link available against the EVEN for Company's AGM.

Members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned below in the Notice.

- Facility of joining the AGM through VC / OAVM shall open 30 minutes before the time scheduled for the AGM and will be available for Members on first-come-first-served basis.
 - Members who need assistance before or during the AGM, can contact NSDL on evoting@nsdl.co.in / 1800-102-0990 / 1800 22 4430 or contact Ms. Soni Singh, Assistant Manager – NSDL at evoting@nsdl.co.in / 022-24994553.
 - Members attending the AGM through VC/ OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
29. E-Voting period and Result Declaration:
- The e-voting period commences on 24.09.2022 (09.00 A.M. IST) and ends on 27.09.2022 (05.00 P.M. IST). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 21.09.2022 (end of the day), may cast their vote electronically. The e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently.
 - The Scrutinizer shall, immediately after the conclusion of the voting at AGM, count the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company. The Scrutinizer shall submit a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, not later than two working days of the conclusion of the AGM to the Chairman of the Company. The Chairman, or any other person authorized by the Chairman, shall declare the result of voting forthwith.
 - Subject to receipt of requisite number of votes, the resolutions proposed in the notice shall be deemed to be passed on the date of the meeting i.e. 28.09.2022.
 - The result declared along with the Scrutinizer's Report will be placed on the Company's website www.concorindia.co.in and on the website of NSDL www.evoting.nsdl.com after the results are declared by the Chairman or any person authorized by the Chairman and the same shall be communicated to the Stock Exchanges where the equity shares of Company are listed.

30. Webcast Facility: The Company will be providing one-way live webcast of the proceedings of the AGM on the NSDL website. You may access the same by following the process mentioned in the notice under Access to NSDL system. The link will be available in shareholder login where the EVEN of Company will be displayed.
31. Members may note that as per the provisions of Income Tax Act, 1961, as amended by the Finance Act, 2020, dividends paid or distributed by the Company after 1st April 2020, are taxable in the hands of the shareholders and the Company is required to deduct tax at source (TDS) at the prescribed rates from the dividend to be paid to shareholders. For details regarding the applicability of TDS on dividend for different shareholders and other related particulars members may refer to information placed on Company website at the link <https://concorindia.co.in/assets/pdf/Communicationtoshareholders.pdf>. Further, the TDS certificates for tax deducted at source can be downloaded from the link <http://tds.concorindia.com>.
32. Members are requested to:
- quote their Folio / Client ID & DP ID Nos., email address, contact no., etc. in all correspondence with the Company/RTA;
 - note that no gifts/coupons will be announced/distributed at the Annual General Meeting.

By order of Board of
CONTAINER CORPORATION OF INDIA LIMITED

Date : 02.09.2022
Place : New Delhi

sd/-
(Harish Chandra)
Executive Director (Finance) & Company Secretary

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No.6

The Ministry of Railways vide its order no. 2019/PL/57/22, dated 09.11.2021 communicated the appointment of Shri Chesong Bikramsing Terang (DIN: 09401230) as a Non-official Independent Director on the board of CONCOR. Accordingly, he was appointed w.e.f. 16.11.2021 as an Independent Director of the Company by the Board of Directors on 29.11.2021 for a period of three years ending on 08.11.2024 or until further orders, whichever is earlier. Shri Chesong Bikramsing Terang will not be liable to retire by rotation under section 152 of the Companies Act, 2013.

The terms and conditions regulating the appointment of Shri Chesong Bikramsing Terang are to be determined by the Government of India. His brief resume, inter-alia, giving nature of expertise in specific functional area are provided elsewhere which forms part of this notice.

The Board of Directors considers that in view of the background and experience of Shri Chesong Bikramsing Terang, it would be in the interest of the Company to appoint him as an Independent Director of the Company. The Board recommends the resolution for your approval.

None of the Directors or Key Managerial Personnel of the Company or their relatives except Shri Chesong Bikramsing Terang, being the appointee himself, is in any way, concerned or interested, financially or otherwise, in the resolution.

Item No.7

The Ministry of Railways vide its order no. 2019/PL/57/22, dated 09.11.2021 communicated the appointment of Shri Satendra Kumar (DIN:09344018) as a Non-official Independent Director on the board of CONCOR. Accordingly, he was appointed w.e.f. 09.11.2021 as an Independent Director of the Company by the Board of Directors on 29.11.2021 for a period of three years ending on 08.11.2024 or until further orders, whichever is earlier. Shri Satendra Kumar will not be liable to retire by rotation under section 152 of the Companies Act, 2013.

The terms and conditions regulating the appointment of Shri Satendra Kumar are to be determined by the Government of India. His brief resume, inter-alia, giving nature of expertise in specific functional area are provided elsewhere which forms part of this notice.

The Board of Directors considers that in view of the background and experience of Shri Satendra Kumar, it would be in the interest of the Company to appoint him as an Independent Director of the Company. The Board recommends the resolution for your approval.

None of the Directors or Key Managerial Personnel of the Company or their relatives except Shri Satendra Kumar, being the appointee himself, is in any way, concerned or interested, financially or otherwise, in the resolution.

Item No.8

The Ministry of Railways vide its order no. 2019/PL/57 /22, dated 09.11.2021 communicated the appointment of Smt. Chandra Rawat (DIN:09409425) as a Non-official Independent Director on the board of CONCOR. Accordingly, she was appointed w.e.f. 23.11.2021 as an Independent Director of the Company by the Board of Directors on 29.11.2021 for a period of three years ending on 08.11.2024 or until further orders, whichever is earlier. Smt. Chandra Rawat will not be liable to retire by rotation under section 152 of the Companies Act, 2013.

The terms and conditions regulating the appointment of Smt. Chandra Rawat are to be determined by the Government of India. Her brief resume, inter-alia, giving nature of expertise in specific functional area are provided elsewhere which forms part of this notice.

The Board of Directors considers that in view of the background and experience of Smt. Chandra Rawat, it would be in the interest of the Company to appoint her as an Independent Director of the Company. The Board recommends the resolution for your approval.

None of the Directors or Key Managerial Personnel of the Company or their relatives except Smt. Chandra Rawat, being the appointee herself, is in any way, concerned or interested, financially or otherwise, in the resolution.

Item No.9

The Ministry of Railways vide its order no. 2019/PL/57 /22, dated 09.11.2021 communicated the appointment of Shri Kedarashish Bapat (DIN: 02535543) as a Non-official Independent Director on the board of CONCOR. Accordingly, he was appointed w.e.f. 09.11.2021 as an Independent Director of the Company by the Board of Directors on 29.11.2021 for a period of three years ending in 08.11.2024 or until further orders, whichever is earlier. Shri Kedarashish Bapat will not be liable to retire by rotation under section 152 of the Companies Act, 2013.

The terms and conditions regulating the appointment of Shri Kedarashish Bapat are to be determined by the Government of India. His brief resume, inter-alia, giving nature of expertise in specific functional area are provided elsewhere which forms part of this notice.

The Board of Directors considers that in view of the background and experience of Shri Kedarashish Bapat, it would be in the interest of the Company to appoint him as an Independent Director of the Company. The Board recommends the resolution for your approval.

None of the Directors or Key Managerial Personnel of the Company or their relatives except Shri Kedarashish Bapat, being the appointee himself, is in any way, concerned or interested, financially or otherwise, in the resolution.

By order of Board of
CONTAINER CORPORATION OF INDIA LIMITED

Date : 02.09.2022
Place : New Delhi

sd/-
(Harish Chandra)
Executive Director (Finance) & Company Secretary

**BRIEF RESUME AND OTHER PARTICULARS OF DIRECTORS RETIRING BY ROTATION/
SEEKING APPOINTMENT/ REAPPOINTMENT [REFER POINT (1) OF NOTES TO NOTICE]**

Particulars	Shri V. Kalyana Rama (Reappointment)	Shri Pradip K. Agrawal (Reappointment)	Shri Chesong Bikramsing Terang (Appointment)	Shri Satendra Kumar (Appointment)	Smt. Chandra Rawat (Appointment)	Shri Kedarashish Bapat (Appointment)
DIN	07201556	07557080	09401230	09344018	09409425	02535543
Qualification and Experience	Refer Note 1	Refer Note 2	Refer Note 3	Refer Note 4	Refer Note 5	Refer Note 6
Date of Birth (Age)	28.09.1963 (59 years)	20.01.1963 (59 years)	01.06.1975 (48 years)	22.12.1975 (47 years)	31.08.1975 (48 years)	08.06.1973 (49 years)
Terms and Conditions of Appointment/ Reappointment	He was appointed Chairman and Managing Director in the year 2017 in terms of orders of Ministry of Railways, Govt. of India. In terms of provisions of the Companies Act, he is liable to retire by rotation.	He was appointed Director in the year 2016 in terms of orders of Ministry of Railways, Govt. of India. In terms of provisions of the Companies Act, he is liable to retire by rotation.	He was appointed Director in terms of orders of Ministry of Railways, Govt. of India. In terms of provisions of the Companies Act, he is not liable to retire by rotation.	He was appointed Director in terms of orders of Ministry of Railways, Govt. of India. In terms of provisions of the Companies Act, he is not liable to retire by rotation.	She was appointed Director in terms of orders of Ministry of Railways, Govt. of India. In terms of provisions of the Companies Act, she is not liable to retire by rotation.	He was appointed Director in terms of orders of Ministry of Railways, Govt. of India. In terms of provisions of the Companies Act, he is not liable to retire by rotation.
Date of first Appointment to Board	03.06.2015 as Director (Projects & Services) and from 01.10.2016 as Chairman and Managing Director	01.07.2016	16.11.2021	09.11.2021	23.11.2021	09.11.2021
Disclosure of Relationship with other Directors	Nil	Nil	Nil	Nil	Nil	Nil
Remuneration last drawn and proposed	Pay scale of Rs. 2,00,000-3,70,000 & other emoluments are	Pay scale of Rs.1,80,000 – 3,40,000 & other emoluments	Being a Non-Official Independent Director, no remuneration is paid by the company,	Being a Non-Official Independent Director, no	Being a Non-Official Independent Director, no	Being a Non-Official Independent Director, no remuneration is paid by the company,

	as per Govt./Company Policy.	are as per Govt./Company Policy	except sitting fee per board/committee meeting attended.	remuneration is paid by the company, except sitting fee per board/committee meeting attended.	remuneration is paid by the company, except sitting fee per board/committee meeting attended.	except sitting fee per board/committee meeting attended.
Shareholding in the Company	550 equity shares of Rs.5/- each	550 equity shares of Rs.5/- each	Nil	Nil	Nil	Nil
No. of Board Meetings attended during the year	6 out of 6	5 out of 6	3 out of 3	3 out of 3	3 out of 3	3 out of 3
Directorship of other Board	1. Fresh & Healthy Enterprises Limited 2. CONCOR Air Limited 3. SIDCUL CONCOR Infra Company Limited	1. Fresh & Healthy Enterprises Limited 2. CONCOR Air Limited 3. Punjab Logistics Infrastructure Limited	Nil	Nil	Nil	1. Yu Technologies Private Limited 2. Quickgrow Vinimay Private Limited
Membership/ Chairmanship of Committees of other Board (s)	Nil	3	Nil	Nil	Nil	Nil

Note 1:

Sh. V. Kalyana Rama is the youngest to become Chairman & Managing Director of Container Corporation of India Ltd. (CONCOR), a Navratna PSU under Ministry of Railways. He is a Mechanical Engineer with ICWAI. He is an Indian Railway Traffic Service (IRTS) officer of 1987 batch. He had worked in BHPV & BHEL before joining Indian Railways. Prior to joining Board of Directors of CONCOR as Director (Projects & Services), he held various assignments such as Executive Director, Chief General Manager in CONCOR. He had held various challenging assignments in his career with Indian Railways. He has been professionally trained in Railways and multi modal transport logistics. He was instrumental in development of container depots in South Central and Southern regions of CONCOR. He has been involved in all the developmental planning and operational activities of EXIM and Domestic cargo at the various dry port terminals of CONCOR. He has wide experience in the field of Engineering, System design, Railway & multi modal logistics operations and Project planning and commissioning.

Note 2:

Sh. Pradip Kumar Agrawal has taken over the charge of Director (Domestic Division) from 1st July, 2016. He belongs to Indian Railway Traffic Service. He has worked for Indian Railways for more than 17 years on various important assignments, both at Divisional and Zonal Headquarter level covering operations, commercial, marketing and safety of Indian Railways. He joined Container Corporation of India Ltd. (CONCOR) in the year 2006 as GGM (Ops)/Western Region, thereafter, worked as Chief General Manager, Western Region for four years. During his tenure, he has successfully managed Container Train Operations for the Region which includes JN Port and various CFSs and ICDs in the Region. He has also worked as Chief Executive Officer for APM Terminals, Mumbai (GTIPL) for five years before joining as Director (Domestic Division), CONCOR. During his tenure as CEO/GTIPL, he has taken various landmark initiatives towards improving productivity, efficiency and safety of the terminals. He has simplified various operating procedures in the terminal and pioneer in introducing paperless gate-transactions, which was a step towards ease of doing business. The Terminal has also consecutively achieved performance of 2 million TEUs p.a. and recognized as best Container Terminal by the maritime fraternity during last five years.

Note 3:

Shri Bikram Chesong Terang (born 1-6-1975) is a BE (Chemical) (from Assam Engineering College, Gauhati University) and being more passionate about writing short stories, inspired by fascinating Karbi legends and myths, and real life stories of struggles, triumphs and tragedies. He did Engineering to fulfill the dream of his father, who was a lawyer and served as Deputy Legal Advisor to CBI. Shri Terang hails from a rural farming family which traces its pedigree to the iconic Waisong and Chesong Terang, medieval folk heroes, who fought for Karbi freedom. Shri Terang did not take up government job to pursue his dream of creative writing and started with a small book shop which he subsequently donated it to a friend and joined as a staff reporter of a local English Daily. The activist that he has been from within attracted the BJP, which inducted him as Media Convenor in 2014 for Karbi Anglong District Committee.

Note 4:

Shri Satendra Kumar is a practicing Chartered Accountant with firm name M/ s Satendra & Co., in Patna, Bihar since 2007. In addition, he has post qualification certificates of Valuation of shares and Forensic Accounting & Fraud Detection (FAFD). He had also done his graduation in Physics (Honors) from B.N. College, Patna University, Patna.

He has expertise in Finance, Auditing, Direct and Indirect Taxation, Company Law Matters, Commercial Affairs, Secretarial Matters.

Note 5:

Smt. Chandra Rawat, is a graduate in Sanskrit and bangle from Allahabad University. Presently, she is Kshtriya Upadhyaksh, Avadh Prant, BJP, Lucknow. She was MLA from Assembly - Mohanlal Ganj from 2012 to 2017.

Prior to that she was Jila Panchayat Sadasya from Ward - Mohanlal Ganj from 2000 to 2005 and Jila Adhyaksh of Mahila Sabha from 1998 to 2012.

She has always been actively engaged in social works and politics.

Note 6:

Shri Kedarashish Bapat is a practicing Chartered Accountant, as partner of M/ s S. B. Dandeker & Co., at Kolkata, West Bengal with over 25 years of experience in providing professional services covering Audits, Direct Taxation, Corporate Laws compliance and Management Consulting to a range of corporate and non-corporate entities both in the Public and Private sector. He is a Commerce graduate from St. Xavier's College, Kolkata. He is a Non- Executive Director on the Board of YU Technologies Private Limited since November 2001, a company engaged in research and manufacturing of niche, end to end automation and process control solutions for the Sugar Industry, both in India and abroad. He has also served as an Independent Director from February 2017 to February 2020 on the Board of M/s Bridge & Roof Company (India) Limited, a "Mini Ratna" PSU under the Ministry of Heavy Industries & Public Enterprises.

INSTRUCTIONS FOR E-VOTING

Pursuant to provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, substituted by the Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 of SEBI (LODR) Regulations, 2015 as amended and Circulars issued by Ministry of Corporate Affairs from time to time, the Company is pleased to provide e-voting facility to the members to cast their votes electronically on all resolutions set forth in the Notice convening the 34th Annual General Meeting (AGM) to be held on 28th September, 2022. The Company has engaged the services of National Securities Depository Limited (NSDL) to provide e-voting facility.

All the shareholders of the Company including retail individual investors, institutional investors, etc. are encouraged to attend and vote in the AGM to be held through VC/OAVM.

The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 21.09.2022, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 21.09.2022.

The e-voting facility is available at the link: <https://www.evoting.nsdl.com> and please read the following instructions for e-voting before exercising your vote.

The e-voting facility will be available during the following voting period:

Commencement of e-voting	End of e-voting
24.09.2022 at 09.00 A.M. IST	27.09.2022 at 05.00 P.M. IST

The remote e-voting module shall be disabled by NSDL for voting thereafter.

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode:

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> 1. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

	<p>3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>
Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none"> Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e-Voting is in progress.
Individual Shareholders (holding securities in demat mode) login through their depository participants	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 102 0990 and 1800 22 4430
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 or 022-23058542-43

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
4. *Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.*
5. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

6. Password details for shareholders other than Individual Shareholders are given below:
 - (i) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - (ii) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - (iii) How to retrieve your ‘initial password’?
 - a. If your email ID is registered in your demat account or with the Company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - b. If your email ID is not registered, your ‘initial password’ is communicated to you on your registered postal address.
7. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - (i) Click on “Forgot User Details/Password?” (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - (ii) Physical User Reset Password?” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - (iii) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address.

- (iv) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
8. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
9. Now, you will have to click on “Login” button.
10. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join Meeting”.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to (Company email id).
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to (Company email id). If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of “VC/OAVM link” placed under “Join meeting” menu against

company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/ folio number, email id, mobile number at investorrelations@concorindia.com. The same will be replied by the company suitably.

General Guidelines for shareholders:

- 1 Corporate and Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csrakeshkumar@gmail.com and amitagcs@gmail.com with a copy marked to evoting@nsdl.co.in.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
3. In case you have any queries, you may refer to the Frequently Asked Questions (“FAQs”) for shareholders and e-voting user manual for shareholders available at www.evoting.nsdl.com under help section or may contact Ms. Soni Singh (Assistant Manager), NSDL, 4th Floor, ‘A’ Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai – 400013, Email: evoting@nsdl.co.in, Tel: 1800 1020 990/ 1800 22 44 30.

General Instructions:

- a. You can also update your mobile number and e-mail id in the user profile details of the folio which may be used for sending future communication(s).
- b. Those Members, who will be present in the AGM through VC / OAVM facility and have not cast their vote on the Resolutions through remote e-Voting, shall be eligible to vote through e-Voting system during the AGM.
- c. Members who have cast their votes by remote e-Voting prior to the AGM may also attend/participate in the Meeting through VC/OAVM but they shall not be entitled to cast their vote again.
- d. Any person, who acquires shares of the Company and becomes a shareholder of the Company after dispatch of notice of AGM and holds shares as on the cut-off date i.e. 21.09.2022, may obtain the login ID and password by sending a request to NSDL at evoting@nsdl.co.in or RTA at concor@beetalfinancial.com. However, if you are already registered for remote e-voting, then you can use your existing user ID and password for casting your vote.

DIRECTORS' REPORT

To The Shareholders

Your directors are pleased to present their report on the business and operations of the Company and the statement of accounts for the financial year ended on 31st March 2022.

FINANCIAL RESULTS:

(Rs. in crores)

Particulars	2021-22	2020-21
Income from operations	7,594.45	6,384.96
Profit before depreciation & tax (PBDT)	1,936.92	1,284.38
Profit before exceptional item(s) and tax	1,407.10	762.46
Exceptional Item(s)	0.08	83.36
Profit before tax (PBT)	1,407.02	679.10
Provision for tax including prior period tax adjustments	344.68	175.77
Profit after tax (PAT)	1,062.34	503.33
Other Comprehensive Income	(-) 1.34	(-)7.89
Total Comprehensive Income for the period	1,061.00	495.44
Appropriations:		
Interim Dividend (Current Year)	365.58	182.79
Final Dividend (Last Year)	121.86	173.65
Transfer to general reserves	106.23	50.33
Balance carried to Balance Sheet	467.33	88.67
Earnings per share (Rs.)	17.44	8.26

DIVIDEND:

As per the guidelines issued by Department of Investment and Public Asset Management (DIPAM) the minimum dividend to be paid for the year should be at least 5% of net worth or 30% of profit after tax, whichever is higher. Taking into consideration the above and other factors for the year 2021-22, the Board recommended a final dividend of 60% (Rs.3 per equity share of Rs.5/- each) on the paid-up share capital of Rs.304.65 crores which is in addition to two Interim Dividends totalling to 120% (Rs.6 per equity share of Rs.5/- each) already paid during the year. The total dividend (interim plus final) for the year 2021-22 will be Rs.548.36 crores as compared to Rs.304.65 crores for the FY 2020-21. The dividend paid/proposed for the year 2021-22 works out to 51.62% of profit after tax of the Company for the year.

FINANCIAL HIGHLIGHTS:

The operating turnover of your Company registered an increase of 18.94% during the year under review from Rs.6,348.96 crores in the previous year to Rs.7,594.45 crores in the current year, which is the highest ever in the history of the Company. Total expenditure increased by 9.18% from Rs.5,907.98 crores in 2020-21 to Rs.6,450.48 crores in 2021-22. The profit before tax for current year works out to Rs.1,407.02 crores, which is an increase of 107.19% over 2020-21. After making provisions for income tax, tax adjustments, the profit after tax stands at Rs.1,062.34 crores, which is 111.06% higher than last year. The Company has done very well during the year 2021-

22 on all fronts and it achieved the highest ever physical volumes during the year. Further, the profit before tax and profit after tax for the current year and previous year are not comparable as in 2020-21, as additional provisions were made in the year 2020-21 for Rs.72.84 crores for Post Retirement Medical benefits; Rs.77.41 crores for amount recoverable from Railways for property built on leased land from Railways; Rs.46.54 crores for service tax on Land License Fee (LLF); Rs.5.95 crores for impairment of investment in FHEL and enhanced payment of LLF for terminals built on leased land from Railways, which had impacted the profitability of the company, whereas there were no such additional/ exceptional items provided in the current year.

OPERATIONAL PERFORMANCE:

Your company, for the first time ever since its inception has crossed the figure of 4 Million TEUs of Handling Throughput. Your company also achieved the feat of loading over 47 Million Tons of cargo by rail surpassing all the previous records. The throughput of your company reflects a healthy growth of 11.79% during the year 2021-22 in comparison to the year 2020-21. The segment-wise comparison is as under:

Handling (In TEUs)	2021-22	2020-21	%age Growth
EXIM	32,69,026	30,35,794	7.68
Domestic	8,03,899	6,07,536	32.32
Total	40,72,925	36,43,330	11.79

As can be seen, the company has registered a growth of 7.68% in EXIM throughput and 32.32% in Domestic throughput during the year 2021-22. In terms of tonnage carried by rail, the company carried a total tonnage of 47.69 million tons in current fiscal as against 42.02 million tons in 2020-21, with an increase of 13.49%.

CAPITAL STRUCTURE:

The authorised and paid-up share capital of the Company at the end of the current year was Rs.400 crore and Rs.304.65 crore respectively in which there was no change since last year. Also there was no change in the shareholding of Government of India and others in the Company during the year 2021-22 and as on 31.03.2022 their shareholding was 54.80% and 45.20%, respectively.

LISTING AND DEMATERIALIZATION OF SHARES:

CONCOR has only one class of security i.e. equity shares listed with the Stock Exchanges in India. CONCOR's equity shares are listed with the two bourses namely BSE Limited (BSE) and National Stock Exchange of India Limited (NSE). The listing fees of both the stock exchanges have been paid. To facilitate dematerialization of shares by its shareholders, CONCOR has signed agreements with both the Depositories (NSDL & CDSL). As per SEBI guidelines, CONCOR's shares have been placed under 'Compulsory Demat Mode'. Out of 60,92,94,348 equity shares of Rs.5/- each listed on the Stock Exchanges, 60,92,92,992 equity shares (99.9998% of the total equity shares) were in demat mode as on 31.03.2022. The market capitalization of the Company was Rs.40,954 crores as on 31.03.2022 (as per closing price on last trading day of the year at NSE) and the highest market capitalization during the year was Rs.44,238 crore on 02.08.2022, as per closing price at NSE.

CAPITAL EXPENDITURE:

Capital Expenditure of Rs.603.28 crores approx. was incurred during the year mainly on development/expansion of terminals, acquisition of wagons, handling equipment and IT Infrastructure, etc.

NEW TERMINALS & TERMINAL NETWORK EXPANSION:

The company has 61 terminals in total as on 31.03.2022, of which 06 are pure EXIM terminals, 36 are combined Container terminals and 17 are pure Domestic Terminals. CONCOR has also entered in 2 strategic Tie ups at various locations.

Two (02) new facilities at Multi Modal Logistics Park at Mundra, Gujarat and Rail Transshipment Hub at Swarupganj, Rajasthan were developed during the year 2021-22.

HIGH SPEED WAGONS, CONTAINERS AND HANDLING EQUIPMENTS:

In order to strengthen and improve the service level, CONCOR modified its 8,055 Bogie Low Container (BLC) wagons into Bogie Low Container Modified (BLCM) rakes with increasing axle load capacity from 20.3T to 22T. Further, 470 numbers of BLCM wagons have been taken on Lease for the period of 10 years since 2018-19. The total wagons (BLC+BLCM+BLL+BFKHN+BVZI) holding, including leased wagons as on 31.03.2022 were 16,679 and commissioning of 25 Ton axle high speed BLCS wagons is under process.

During the FY 2021-22, 455 containers were off-hired / auctioned and as on 31.03.2022 your Company has 37,431 (owned plus leased) containers.

During the year 2021-22, three (3) Reach Stackers (RSTs) were decommissioned and as on 31.03.2022, the Company owned 108 RSTs, 14 Gantry cranes and 31 Reefer power packs of different capacity.

INFORMATION TECHNOLOGY:

Your Company continued to make progress in the field of Information Technology. The VSAT based hybrid network has been upgraded with MPLS cloud and now it covers 61 locations. The Terminal Management System for Domestic (DTMS), for EXIM (ETMS), ERP for Oracle Financial, HR Payroll, Container Repair System, Operation system was implemented for the expanded network of terminals and a Data Warehouse Module for commercial applications on centralized architecture is running smoothly across field locations/Regional Offices and Corporate Office.

The web enabled Customer interface through a dedicated Web Server is running successfully providing facilities to the customers. The customer feedback facility system as implemented on the website and on mobile app enables us to constantly evaluate our performance and take corrective action on customer complaints and feedback.

Public Grievance lodging and monitoring system has been deployed on CONCOR's website for Grievance Redressal system. The objective of the system is to reduce time in addressing grievance, to increase transparency and round the clock access for lodging and monitoring grievance.

The Electronic-filing of documents on the Commercial System initially provided at ICD/Tughlakabad have now been extended to all EXIM terminals which enables the customers to file their documents electronically from their own offices and on-line payment mode of NEFT/RTGS has been enabled. As part of business continuity plan, CONCOR has established backup site and standby system at primary site for its commercial business critical applications. CONCOR has been re-certified ISO/IEC-27001:2013 certification from STQC IT Certification Services (Ministry of Communication & Information Technology) for establishing an Information Security Management System (ISMS).

As an extension of existing HRMS, employee portal has been upgraded. This system facilitates employees to access information regarding salary/ reimbursements, leave balances, PF statement, view and submit their APAR online, online submission of Annual Property return, pension details etc. and employee has option of viewing of the information on the screen and the printout of the same can also be taken for the record. The Employee feedback facility system implemented on the mobile app enables CONCOR to constantly evaluate their performance and take corrective action on employee complaints and feedback. Online payment systems for Corporate Office and all regions are implemented from Oracle Financials.

The e-tender system with e-payment facility for sale and EMD electronically, MSE exemptions has also been introduced. The site is integrated with online payment gateway for collection of fees. CONCOR has implemented reverse auction and has re-designed its Corporate website to the responsive website.

CONCOR has launched its FMLM (First Mile Last Mile) mobile app to EXIM customers to facilitate end to end solutions. CONCOR customer can directly opt for this road transportation services facility. e-Reverse Auction

platform (e-Logistics App) for transporter for FMLM rates (local transportation rates). No need for long term contracts, helps extracting competitive rates.

The e-Samarth application for Online Vigilance Clearances to handle bulk NOC request creation and approval and workflow driven system has been evolved. This has increased transparency and drastically reduced the total time of according NOC for various purposes. Similarly, e-Voting was successfully done for CONCOR shareholders. File tracking system was implemented at Corporate office of CONCOR. e-meeting app for conducting paperless Board and Committee meetings of CONCOR and its Subsidiaries have been implemented.

CONCOR has launched its mobile app for disseminating the information (public tariff, rail tariff, track & trace, Company directory, etc.) for its stakeholders and has launched mobile app for Exim e-filing (covering reports & queries) for its stakeholders. CONCOR has launched its FMLM (First Mile Last Mile) mobile app to EXIM customers to facilitate end to end solutions. CONCOR has adopted various system improvements like dispensing submission of e-tender document with an undertaking, making available all circulars and guide lines of all departments to all employees on intranet with name Compendium.concorindia.com, has introduced auto refund of EMD on e-tendering system. CONCOR has started bulk coal movement, in Commercial system necessary changes incorporated to capture same in system.

CONCOR has implemented:

- (i) E-office replacing the physical files with electronic files as a step towards office automation and paper less working.
- (ii) The Integration of commercial applications with Oracle Financials ERP. Developed dash board to glance the performance and various reports of CONCOR.
- (iii) E-contractor billing for online submission of invoices by contractors through their digital signature only processed till payment.
- (iv) KYCL for online track and trace of container for its customers through mobile app, chatbot etc.
- (v) Bill tracking system to its vendors through website.
- (vi) eMB software application for billing and release of payments.
- (vii) Aadhar linked e-Signing facility for digitally signing of e-office files implemented.

STANDARDISATION/ CERTIFICATIONS:

CONCOR continues to enjoy ISO 9001:2015 certification and as on 31.03.2022, 50 Nos. of Terminals were ISO 9001:2015 certified. It is an illustration of the total commitment of your Company towards Quality Management System. Quality Policy clearly provides for ensuring complete customer convenience & satisfaction and value for money through continual improvement of system and processes. The Quality Policy has been prominently displayed at all locations of CONCOR. Safety Slogans are displayed at prominent locations at various terminals of CONCOR. ISO Certification is available for most of the units of the Company. Disaster Management System has been hosted on CONCOR website. Further, in its endeavor to maintain high standards of quality, your Company has been taking various steps, some of which are as follows:

- Conducting periodical Management Review Meetings, wherein various actions were taken with regard to Disaster Management, Safety Norms and Quality Standards.
- Quality Audits were undertaken from time to time by Quality Auditors, who have been trained internally for this purpose.
- Annual Surveillance Audit was undertaken by an independent agency for a number of units.

JOINT VENTURES/ STRATEGIC ALLIANCES:

Your Company continued to place emphasis on providing total logistics and transport solutions to its customers by exploring the possibilities of expanding the presence of the Company in all segments of Logistics value chain in the EXIM as well as Domestic segments. Strategic alliances firmed up, both for optimal utilization of infrastructure as well as expansion into other segments of the value chain for effectively achieving the goals.

SIDCUL CONCOR Infra Company Limited

SIDCUL CONCOR Infra Company Ltd. (SCICL), a Joint Venture Company (JVC) with shareholding of 74% and 26% of Container Corporation of India Limited (CONCOR) and State Infrastructure & Industrial Development Corporation of Uttarakhand Ltd. (SIIDCUL) respectively. It has developed a Multimodal Logistic Park (MMLP) at Pantnagar, Uttarakhand, wherein it is doing operations in both the stream i.e. EXIM and Domestic. The MMLP is strategically located near National Highway No. 87 and has wide hinterland covering industrial areas like Pantnagar, Haldwani, Bazpur, Gadarpur, Kichha, Sitarganj, Khatima, Lalkuwa, Bareilly etc.

The MMLP provides Rail/Road transportation, Handling and warehousing to EXIM and Domestic customers. The facility provides Rail connectivity to/from three gateway ports i.e. Mundra & Pipava in Gujarat and JNPT in Mumbai. In domestic segment it provides services on pan India basis in general and particularly to Mumbai/ Dronagiri/ Gandhidham in West, Hyderabad/ Chennai and Bangalore in south and Shalimar (Kolkata) in East. The MMLP is also ready for NMG Rake service covering all India destinations. In addition to the transportation the MMLP is providing warehousing facility, including bonded & transit warehousing for domestic and EXIM customers.

During FY 2021-22, SCICL handled 472 rakes and 35,267 TEUs. The EXIM throughput of the company has increased by 7.57% as compared to F.Y. 2020-21. The company has been able to breakeven for the first time since its initiation of operations in 2015 and registered a PBT of Rs.2.41 lakhs & PAT of Rs.20.61 lakh in F.Y. 2021-22, which was loss of Rs.58.85 lakhs & Rs.29.01 lakhs respectively in F.Y. 20-21. The JVC is doing well and is emerging as a major logistics service provider for rail logistics for the rapidly industrializing State of Uttarakhand.

Punjab Logistics Infrastructure Limited

Punjab Logistics Infrastructure Limited (PLIL) is another JVC of your company in which Punjab State Container and Warehousing Corporation Limited (CONWARE) is the Joint Venture (JV) partner of 49% and 51% equity is held by CONCOR. This Company has developed a MMLP in the State of Punjab facilitating trade and industry of the State and putting them on International map.

During the year under review FY 2021-22, PLIL achieved turnover of Rs.24.75 crores which was Rs.18.14 crores in the previous year, showing an increase of 36.44% in the Revenue from the Operations. The total expenditure increased by 8.93% from Rs.30.56 crores in FY 2020-21 to Rs.33.29 crores in FY 2021-22. Profit before tax (loss) during the year under review i.e. FY 2021-22 stood at Rs.8.45 crores as compared to loss of Rs.12.35 crores during the previous financial year, which shows reduction of loss by 31.58%. The profit after tax (loss) during the year was Rs.5.95 crores as compared to the Profit after tax (loss) of Rs.9.13 crores for the previous FY 2020-21.

The above two Companies i.e. SCICL & PLIL are also subsidiaries of your Company as it is holding majority of shares in these companies.

While the existing Joint Ventures continued to perform to their full potential contributing to the growth of the core business of CONCOR, new strategic alliances were also explored and are underway.

On 14th January, 2022 CONCOR signed a MoU with Ministry of Railways for defining MoU targets for 2021-22. CONCOR is exploring the possibility of merger of its subsidiary companies, i.e., M/s. CONCOR AIR Ltd. (CAL), M/s SIDCUL CONCOR Infra Company Ltd. (SCICL) and M/s Punjab Logistics Infrastructure Ltd. (PLIL) with CONCOR. The Board of Directors of the Company had approved scheme of amalgamation of CAL with CONCOR, which was subject to necessary approvals and agreement/consent of concerned stakeholders. During the year Board of Directors of CAL, considering the viability of future prospects of continuing its operations for the remaining period of the concession, decided to amicably settle the concession with MIAL. As a result of such settlement, the concession rights of CAL will be transferred and CONCOR's Board has also consented to the said decision of CAL's Board. Further, it was also decided to carry out necessary modifications in the existing scheme of amalgamation/ merger of CAL into CONCOR, once the transfer of concession rights in CAL is implemented.

For the amalgamation of SCICL and PLIL, the company is in discussion with the partners in these companies namely SIIDCUL and CONWARE respectively.

WHOLLY OWNED SUBSIDIARIES:

Fresh & Healthy Enterprises Ltd.

CONCOR had incorporated M/s. Fresh & Healthy Enterprises Ltd. (FHEL) in the year 2006 as its wholly owned subsidiary to create world class cold storage infrastructure in the country and to provide complete cold chain logistics solutions to the various stakeholders in this field. Due to changed business dynamics, it was decided in the year 2018 to re-engineer its facility in two phases for their development as an Agri-logistics Centre with changed business model of leasing/renting out the warehousing space for Cold Storage, CA storage and Custom Bonded Warehousing to interested parties. Under the first phase modifications like erection of mezzanine floors in chambers to facilitate lot-wise storage of cargo, fixing of small doors in chambers to minimize refrigeration loss and temperature fluctuations during arrival & dispatch of cargo, installation of temperature indicators, installation of equipment for potato storage, were undertaken. Further, construction of normal warehouse under second phase is likely to be completed shortly.

During financial year 2021-22, despite all the hardships including Covid, the facility was running throughout the year. Initiatives undertaken are yielding rich dividend for the company. As on 31.03.2022, 52 Chambers (12-Custom Bonded, 31- Chillers and 9- CA) were rented out for storage of various fruits/ dry-fruits. During the year under review, total income of Company augmented from Rs.444.38 Lakhs in FY 2020-21 to Rs.697.04 lakhs, mainly due to increased operations. FHEL earned operating profit of Rs.212.23 Lakhs in FY 2021-22 as against Rs.38.47 Lakhs in FY 2020-21. FHEL also reduced its net loss by 23% appx. i.e. from Rs.483.61 Lakhs in FY 2020-21 to Rs.372.60 Lakhs in FY 2021-22.

CONCOR Air Ltd.

In order to expand its span of operations and make its presence felt in Air cargo business with a view to establish itself in this Industry, CONCOR had formed CONCOR Air Ltd. (CAL) in the year 2012. It is 100% subsidiary of CONCOR and has an authorised share capital of Rs.50 crores. The objectives of CAL was to :

- To undertake Air Cargo related activities in International as well as Domestic circuit.
- To contribute in the development of Air Cargo business of the country by providing end to end solution to the customers through the mode of bonded trucking of Import/Export cargo from the various hinterlands to the Airports.
- To provide warehousing facilities to International & Domestic Air Cargo and to facilitate the clearance of EXIM & Domestic Air Cargo.

CONCOR Air Ltd. has made its presence felt at Chatrapati Shivaji Maharaj International Airport in the field of domestic and international air cargo related activities by entering into concession agreements with Mumbai International Airport Ltd. (MIAL).

In February 2013, for Domestic Air Cargo Concession, CONCOR Air Ltd. has entered into an Agreement with MIAL under which SACT has been developed by CAL. SACT is a state of the art Green Terminal with ultra-modern facilities for storage of cargo, handling, screening, cold storage, etc. SACT was commissioned on 09.06.2016. CAL's International Concession Agreement with MIAL was successfully over and ended in April 2018. During the year at SACT, CAL has handled Domestic Air Cargo of all major domestic carriers in Indian Domestic Sector i.e. Indigo, Vistara, GO Air, Spicejet and Air Asia.

FY 2021-22 has been very tough like FY 2020-21 due to recurring COVID-19 waves resulting in regulated flight operations. Airline Industry is among the worst hit sectors in India. As CAL's business is directly related to Aircraft operations, its business has continued to be impacted in FY 2021-22. CAL has earned a total income of Rs.49.56 Crores during FY 2021-22 as compared to Rs.33.70 Crores during the previous financial year. The paid-up equity capital of the company is Rs 36.65 Crores as on 31.03.2022.

Due to continued uncertainty in the business, new guidelines of the Bureau of Civil Aviation Security (BCAS), Regulatory Body of the Aviation Sector for complying with the Guidelines pertaining to be Regulatory Agent, possibility of diversion of business due to privatization of Air India to Tata Group, anticipated merger of Air Asia and Vistara with Air India and delay in hike in the tariff from regulatory agency Airports Economic Regulatory

Authority (AERA) which may entail loss to the organization till notification of new revised tariff, etc., it was decided to mutually settle/ transfer the domestic concession between CAL & MIAL as on 31.03.2022. Till the completion of the entire process of the said settlement/ transfer, CAL would run the facility on mutually agreed terms with MIAL. As stated above, the Board of CONCOR and CAL has decided to amalgamate CAL into CONCOR, however, in view of above development, necessary modifications in the scheme of amalgamation will be carried out once the transfer of concession rights in CAL is implemented.

CONCOR Last Mile Logistics Ltd.

A wholly owned subsidiary company namely CONCOR Last Mile Logistics Limited (CLMLL) with CIN U63040DL2020GOI359792 was incorporated on 06th January, 2020. The objects of the company were inter-alia to develop Railway goods sheds, operate and manage freight terminals/ goods sheds, develop warehouses, provide first mile- last mile connectivity and other services related thereto. Its first financial year ended on 31.03.2021, its authorised capital was Rs.100 crores and paid up capital was Rs.1.00 crore. Subsequent to incorporation of the company, Railways decided to invite open offers from the market for development & management of goods sheds with short period of lease for 5 years, hence the very purpose of company's incorporation became redundant. Moreover, CONCOR has created a policy vertical in the name of "Last Mile Connectivity" through which it is already providing First Mile & Last Mile (FMLM) connectivity at its 35 terminals. Therefore, it was decided to apply for striking off the name of the company. After obtaining due approvals from the shareholders the company applied to the 'Registrar of Companies' (ROCs) for striking off its name & the ROCs has accorded its approval for striking off the name of the company from the register of companies on 02.03.2022.

CONSOLIDATED FINANCIAL STATEMENTS:

The Consolidated Financial Statements of the Company prepared in accordance with the provisions of the Companies Act, 2013 and the applicable Indian Accounting Standards (Ind AS) forms part of the Annual Report of the Company.

HUMAN RESOURCE MANAGEMENT:

Human Resource Management (HRM) in organization is designed to maximize employee performance to achieve its strategic objectives. HR is primarily concerned with the management of people within organizations, focusing on policies and systems. Being a progressive organization, CONCOR firmly believes in the strength of its most vital asset i.e. Human Resource.

CONCOR has adopted and aligned its HR strategy vis-a-vis systems & procedures taking into account the business objectives and competence building needed for the organization. HR strategy acts as a motivating factor for the employees who contribute to the core competence of the organization to create a match between the company's future needs and the aspirations of individual employees.

CONCOR's HR Philosophy is rooted in encouraging employee empowerment, growth and development of individuals by realizing their potential, encouraging innovative ideas and fair distribution of rewards. Its work culture is open and dynamic enabling employees to take initiative in jobs with active support of the top management. It is an employer of choice and attracts the best available talent with skill sets required for the growth and development of the organization.

Right placement and refinement of employees is the primary function after induction by which CONCOR HR maintains alignment of individual performance and goals with that of CONCOR Goals.

Great care is taken to maintain safe and hygienic working climate and to provide working environment to the employees conducive to their good health. The occurrence of industrial accidents is minimal.

CONCOR offers various voluntary benefits (apart from statutory benefits) to its employees. These are offered in the form of options to the employees to choose from a mix of perks and allowances available subject to a maximum ceiling. In addition to allowances and benefits covered in the cafeteria approach, additional perks in the form of residential accommodation, telephone instruments/service, advances and welfare amenities are provided to

employees. Provision has been made for timely delivery of HR services through Right to Service for Time Bound Delivery of HR Services and Benefits.

CONCOR has embarked upon transformational HR through Digital HR Business Process. Focus is on aligning HR development programmes with corporate digital strategy to become a truly Digital organization. This will help in maximizing human potential with access to real-time data and give entire workforce the capacity to become innovators. Overall, this will lead towards a robust performance-oriented culture. The process of development of HR delivery mechanism has been democratized by providing accessibility to all employees to HRMS and Mobile Apps based HR applications ushering an era of developing Digital Mind-set within CONCOR.

CONCOR has a training centre to cater to employees' developmental needs. It conducts both In-house and Specialized topic based trainings as per organizational and employees needs from time to time. Feedback of employees and reporting authorities is reviewed constructively and accordingly next training calendar is scheduled. Employees are put to 'On the Job Training Programmes' and are evaluated to get an understanding of the suitability of the employee for his/her right placement and also to understand specific developmental needs of employees.

With a view to keep our below board level employees/ officers prepared for the future requirement of the organization, young managers have been placed as the head of the terminals and departments, under Group General Managers and Executive Directors who have been placed as Head of the Area /department. The attrition rate in CONCOR is within 2 percent owing to CONCOR's employee welfare and career development policies.

INDUSTRIAL RELATIONS:

Sound and healthy Industrial Relations (IR) is the pivot around which the entire business operations revolve. CONCOR believes in community of interests and not in conflicts of interests. Various interest groups strive to further goals in the organization and resolution of conflicting interests in a positive manner reinforces faith in the system, besides imbuing strength to face external threats. CONCOR maintained industrial peace and harmony and no man-days were lost during the year. Positive Industrial Relations (IR) has been the goal of HR department. CONCOR provides two-way communication, participative culture, open platforms for discussion for ideas and motivation of the employees.

RESERVATION POLICY:

CONCOR is a Central Government Public Sector Undertaking (PSU). It follows all Government mandates in true spirit. The representation of such categories against the total strength of 1,359 as on 31.03.2022 is as under:

Category	No. of Employees
Schedule Caste	202
Schedule Tribe	72
Other Backward Classes	341
Persons with Disabilities (PwDs)	29
Ex-serviceman	18

SPECIAL ACHIEVEMENTS:

Your company continued to excel in fields of its activities and was a proud recipient of the following awards in the year:

- On 18.11.2021 Chairman and Managing Director/CONCOR received the award for the "DYNAMIC LOGISTICS PERSONALITY OF THE YEAR" AWARD Category in Mumbai during Exim 11th All-India MALA 2021.
- CONCOR ranked 204th on the "Fortune India 500" list of 2021. CONCOR comes under one of the most reliable, efficient companies in India. It is well respected for performing ethically and for being aligned with growing, innovative & inordinate customer services in logistics.

ENERGY CONSERVATION AND TECHNOLOGY ABSORPTION:

The relevant information on conservation of energy and technology absorption stipulated under Section 134 of the Companies Act, 2013 read with Rule 8 of The Companies (Accounts) Rules, 2014, are as under:

For energy conservation and technology absorption, virtualization is being done in the servers of major applications, which is the latest technology, with the objective to reduce hardware, power consumption and the cooling requirement. To save power, multiple servers are also being controlled through single console instead of having the separate monitors, which save power as well as reduce cooling requirement. Most of the CRT monitors have been replaced by LCD/LED monitors, which have reduced the power requirement drastically. Most of the latest CPU/ Monitors / Printers of desktops /laptop are configured in power saving mode.

In addition to above, to conserve energy and to reduce power requirement/ heat dissipation wherever possible, consolidation is practiced as per requirement.

The Company is using fuel efficient Rubber Tyre Gantry (RTG) Cranes and Reach Stackers (RST) Machines for handling of containers, usage of fuel efficient power packs to feed power supply to refrigerated containers while transporting to ports. Further energy efficient Rail Mounted Gantry (RMG) Cranes and improved warehouse design is being used by making them more energy efficient. Further, the following steps /plans are being taken towards energy efficiency at the terminals:

1. Use of Electronically fuel controlled system (ECU) for all the DG sets.
2. Use of Load sensing devices for the hydraulically operated systems of the container handling equipment.
3. Use of Solar power plants to save the energy.
4. Stop idling of the equipment when not in use.
5. Cut-off power supply of Air conditioning systems in mid of October to mid of March every year.
6. To spread awareness among the employee, display of slogans like save energy, switch off light while leaving office.
7. Use of nature switches.
8. Use of LED lights in the offices and yard lighting.
9. Use of motion sensors in the offices.
10. Carrying out of scheduled maintenance promptly and also to carry out the Health checks periodically on the engines for achieving optimum fuel consumptions.
11. Checking of fuel quality and its kinematic viscosity to ensure pure fuel.
12. Ensure clean and proper air for Diesel engines of all equipment.
13. Use of 5-star rating electrical appliances.
14. Bench marking of fuel consumption and output of equipment and regular review of fuel and energy consumptions.
15. Fast movement of Reefer containers to port destinations.
16. Improved warehouse design is being used by making them more energy efficient.
17. Maintaining the power factor between 0.95 to 0.99 by capacitor panels of various ratings.

FOREIGN EXCHANGE EARNINGS & OUTGO:

During the year, there were no foreign exchange earnings.

The details of foreign exchange outgo are as under:

	(Rs. in crore)
Import on CIF basis	
a) Stores & Spares	-
b) Capital Goods	0.50

RESEARCH & DEVELOPMENT (R&D):

- CONCOR have recently developed the complete dust proof and moisture free solution for loading / unloading of Bulk Cement & Fly Ash into the silo and bulker through 20' ISO standard containers. This bulk cement handling equipment is cost effective, environment friendly and flexible unloading innovation and easy to set up at any chosen loading/unloading point and is capable of meeting different customer requirements. First demonstration was done on 25.01.2022 at M/s Ultratech Cement Plant at Shankrapally in the presence of trade and CONCOR's higher officials and was successful to achieve the complete unloading of bulk cement (24MT) from 20' container to a 30 Mtr. high silo in around 40 Mins.
- This developed system is capable to unload the 27 MT cement from 20' container to a 30-45 mtr high silo and 20' container to Bulker to meet the different customer requirements.
- CONCOR has handed over a work order for developing 2,000 containers to BHEL and Braithwaite during 2020-21 and an EoI was floated for procurement of indigenous containers under Atam Nirbhar Scheme and open tender for 6,000 containers in which work orders was placed to Four (04) indigenous Container Manufacturers.
- CONCOR has upgraded its rakes of 20 MT to high capacity 22 MT.
- CONCOR incurred an amount of Rs.57.86 crores towards Research & Development (R&D) activities towards heavy capacity wagons, modification of wagons & bulk handling, etc. during the year.

PRESIDENTIAL DIRECTIVE(S):

No Presidential Directives issued by Govt. were received by CONCOR during the last three years.

RAJBHASHA:

The Corporate Office of the Container Corporation of India Limited has been notified on 04-10-1993 under sub-rule 10(4) of the Official Language Rules, 1976. Since then, CONCOR has made a lot of progress in the field of official language. Some important achievements of this year are as follows:-

Award to e-magazine: CONCOR's quarterly Hindi e-magazine 'Madhubhika' bagged fourth award in the category of best magazine by the Town Official Language Implementation Committee (Upkaram-I), Delhi. So far 54 issues of this magazine have been published with the aim of promoting original writing in Hindi by the employees and officers. After release, the e-magazine is also uploaded on the website and its link is being sent to other PSUs

Hindi-Week 2021: Hindi week was successfully organized from 13th September 2021 to 21st September 2021 at the Corporate Office of CONCOR. During this a total of 4 competitions were organized including short story reading, Hindi singing, Antakshari, Hindi News reading. To increase the Hindi knowledge of officers and employees, a workshop was also organized. Apart from this, a play 'Ghalib in Delhi' was also performed by famous dramatist Dr. Saed Alam which was highly appreciated by the audience. On September 21, Prizes were also distributed to the winning participants by the Chairman & Managing Director.



Inter Corporation Hindi Competition- CONCOR organized a virtual 'Hindi News Reading' Hindi Competition On 10th December 2021, under the aegis of Town Official Language Implementation Committee. Total 21 participants from various undertakings based in Delhi participated in this competition.

CONCOR Rajbhasha Puraskar Scheme: An amount of Rs.96,000/- was distributed to 57 officers/employees of all area offices including corporate office during the year 2021-22 for using Hindi in official work

Individual Orders: According to sub-rule 8(4) of the Official Language Rules, 1976, personal orders were issued in February 2022 to a total 109 employees/officers of Corporate office who were proficient in Hindi .



Inspection and Workshop: Mukhya Rajbhasha Adhikari and DGM Rajbhasha keep inspecting the inter-departmental Offices & area offices to find out the progress of the works done in Hindi. Inspections related to official language were conducted and 8 Hindi workshops were organized during the year to promote officials work in Hindi.



Inspection by Parliamentary Committee on 03.03.2022 at New Delhi

Meetings of the Official Language Implementation Committee: Meetings of the Official Language Implementation Committee are required to be conducted at interval of every 3 months. Throughout the year these meetings were held under the chairmanship of the CMD. Appropriate guidelines were given to promote use of Hindi. A quiz program on Hindi literature and other subjects was also organized for the officers to make the meeting useful & informative.

Library: Daily leading newspapers, monthly and fortnightly magazines are also available in the library. Presently 3004 books are available out of which Hindi books are 2087 and English books are 917. This year 47 new Hindi books have been added to library.

VIGILANCE:

"Vigilance is an important tool for ensuring accountability in the organization. Vigilance Administration basks in glory by ensuring efficiency and ethics. To achieve these objectives in this year, CONCOR's Vigilance Division renewed the emphasis on preventive and pro-active campaigns through visit to various terminals, review of procedures, training of field functionaries etc. Following activities were undertaken during the financial year 2021-22.

Despite the ongoing pandemic situation, 20 Preventive/Surprise checks/CTE type checks were conducted at various Area/Cluster Offices/Inland Container Depots/ Container Freight Stations during the year 2021-22. In addition, cases were registered/ investigated on the basis of complaints and other information. Periodic surprise checks were conducted regularly in the vulnerable areas of the company. Suitable penal action was taken against erring officials and contractors. An amount of Rs.13.34 lakh was recovered from various contractors/customers during the financial year. Two major and three minor penalties were imposed during the financial year pertaining to irregularities such as indiscipline, dishonesty, negligence in performance of duty or neglect of work etc. The departmental action against two officials are pending as on 31.03.2022.

On the suggestion of Vigilance Division, respective user departments have issued 06 circulars for improvement in systems and procedures. In order to disseminate information among field functionaries, Vigilance Division organised regular training programmes /workshops in different Regions covering topical issues such as Facets of Vigilance and Guidelines for handling of High Value cargo etc through online mode. Vigilance Division has released fourth edition of the vigilance e-bulletin named "Vig-दर्पण". The e-bulletin serves to disseminate the latest vigilance instructions and showcases best practices in the field of vigilance in order to create awareness and sensitize all officers and staff to discharge their duties consciously, meticulously and fearlessly. CONCOR continuously and regularly endeavours to ensure fair and transparent transactions through technology interventions and system /process review in consultation with various stake holders.

Vigilance Awareness Week (VAW) was observed in all offices of CONCOR by undertaking various activities during the period 26th October to 01st November, 2021. The theme of the Vigilance Awareness Week -2021 was **"Independent India @ 75: Self Reliance with Integrity"; स्वतंत्र भारत @ 75: सत्यनिष्ठा से आत्मनिर्भरता**". VAW-2021 was marked by organising the numerous activities/competitions in schools, colleges, Gram Sabhas workshops / interactive sessions etc.. Several workshops, seminars, Grievances Redressal Camps were organised involving customers and contractors / vendors. Essay, slogan writing debate and quiz competitions were organized for employees and their family. All the activities during the VAW were carried out by adhering the strict covid-19 protocol issued by the competent authority from time to time.

In order to motivate the employees to be alert on work place, the award for "The Most Vigilant Employee of the Year" was instituted and the award for the year 2020-21 WGS awarded to Ms. Shilpi Gera, Sr. Executive (C&O)/CO and Shri Nitin M Chavan, Sr. Executive (C&O)/Area-II in recognition for their integrity and contribution towards cost saving".

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act 2013, your Directors hereby confirm that:

- i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures.
- ii) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period.

- iii) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- iv) The Directors have prepared the annual accounts on a going concern basis.
- v) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- vi) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

MANAGEMENT DISCUSSION AND ANALYSIS:

The detailed Management Discussion and Analysis forms a part of this report at **Annexure-A**.

CORPORATE GOVERNANCE & GREEN INITIATIVE:

Your Company has taken structured initiatives towards Corporate Governance & its practices are appreciated by various stakeholders. Your Company believes in the principle that good Corporate Governance establishes a positive organizational culture and it is evident by responsibility, accountability, consistency, fairness and transparency towards its stakeholders. As required under SEBI (LODR) Regulations and DPE guidelines on Corporate Governance, a separate report on Corporate Governance practices followed by the Company forms part of this Report at **Annexure-B**.

A Practicing Company Secretary has examined and certified your Company's compliance with respect to conditions enumerated in SEBI (LODR) Regulations and DPE guidelines on Corporate Governance. The certificate required in DPE guidelines and SEBI (LODR) Regulations forms part of this Report at **Annexure- C**.

As a responsible corporate citizen and to reduce carbon foot print, your Company has actively supported the implementation of 'Green Initiative'. Electronic delivery of notice of Postal Ballot, notice of Annual General Meeting (AGM) and Annual Report along with other communications is being done to those shareholders whose email ids are already registered with the respective Depository Participants (DPs) and downloaded from the depositories i.e. NSDL/CDSL and who have not opted for receiving Annual Report in physical form. Accordingly, unless otherwise desired by the shareholders, the Company sends all documents to the shareholders viz. Notice, intimation for dividend, Audited Financial Statements, Directors' and Auditors' Report, etc. in electronic form to their registered e-mail addresses.

In respect of financial year 2021-22, in terms of exemption granted by MCA vide General Circular No. 02/2022, dated 05.05.2022 read with General Circular No. 02/2021 dated 13th January, 2021, General Circular No. 20/2020 dated 5th May, 2020; General Circular No. 14/2020 dated 8th April, 2020 and General Circular No. 17/2020 dated 13th April, 2020 and by SEBI Circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12th May, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15th January, 2021 and SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated 13th May, 2022, Annual Reports are being circulated among the members whose email IDs are available with the Company through electronic mode. Accordingly, no physical copies of the Annual Reports are being circulated among the members of the Company.

CORPORATE SOCIAL RESPONSIBILITY (CSR) AND SUSTAINABLE DEVELOPMENT:

CONCOR's social activities in F.Y. 2021-22 continued to be focused on overall development of society with prime focus on health activities in terms of guidelines issued by Department of Public enterprises (DPE) and prevailing pandemic conditions. Activities in other areas like education, skill Development, environment sustainability, sports, infrastructure development etc. have also been taken up for the welfare of our stakeholders ranging from rural areas to CONCOR locations. Some of major activities undertaken by company are:

CSR activities in Aspirational districts i.e. Asifabad (Telangana), Visakhapatnam (AP), Chandauli (UP) & Shravasti (UP) adopted by CONCOR continued by taking up mainly health activities including setting up the infrastructure & providing health equipment's to Primary Health Centers in Tribal Area in Asifabad, supply of medical equipments to the hospitals & PHCs of Paderu Agency Area i.e. Hydraulic delivery table, digital HB Meter, digital aspirators, computers, laptops, mini generators, nebulizers, ambulances, construction of Asha ANM Aanganwadi training centre and public toilets. in Shravasti, construction of Asha Ghar with toilets in Chandauli. It also supported Covid-19 awareness and protection of covid-19 vaccination data by providing banners, LED Mobile Van, Mobile immunization van, fire extinguisher, fogging machines, Air conditions. etc., to Shravasti district, which is benefitting thousands of needy people of these aspirational districts.

Towards prevention of Covid-19, CONCOR in collaboration with Mahavir International, Delhi provided free of cost Covishield vaccine to approximately 9200 stakeholders in NCR area. CONCOR has also taken up vaccination of adolescent population at Badarpur and Nabi Karim in Delhi where 1600 doses of Covaxine is being administered free of cost to such beneficiaries.



Covid -19 Vaccination camps at Dadri, UP and Badarpur, Delhi

In the time of Covid-19, CONCOR provided various medical equipment's to Health Care Centre at Durgabai Deshmukh Hospital, Hyderabad and oxygen concentrators at Jodhpur, Rajasthan, Medical beds at Bandhwari Village, Gurugram, Haryana, equipment/materials for prevention and treatment of COVID at Lakhimpur UP, BIPAP machine and humidified high flow nasal Cannula, oxygen concentrators for Railway Hospitals in Ahmadabad.



Provided Medical Equipments in Railway Hospital of Ahmedabad

CONCOR also took initiative and provided oxygen concentrators and ventilators and Covid related equipments in the hospitals of Delhi, Ahmedabad, Mumbai, Visakhapatnam, Kolkata, Jaipur, Balaghat, Chennai etc. for the benefit of poor people of society.



Provided Medical Beds, oxygen ventilators & concentrators in hospitals.

CONCOR supported South Delhi Municipal Corporation, Delhi for development of Nandanvan Children park at Ishwar Nagar and rubberized track development at Safdarjang Development Area for the benefit of children & people of the area.



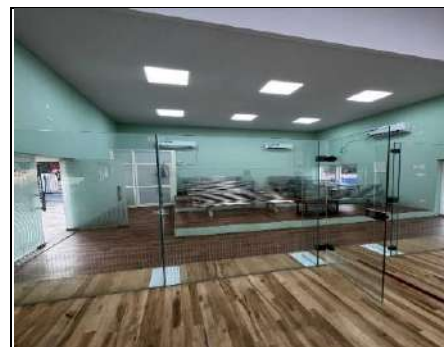
Nandanvan Children park at Ishwar Nagar, Delhi

Water shed development activities has been taken up in Mulumuru of Vizag district in Andhra Pradesh in 1000-hectare area which is benefitting thousands of villagers as well as water conservation activity has been implemented by TERI by rejuvenating ponds, etc. in Jharkhand.



Water conservation and awareness training camps

In order to promote sports, company supported towards construction of squash court, gymnasium at Sports Complex in Visakhapatnam & infrastructure development at Nagaon, Assam and construction of gym alongwith equipment's for Danapur Division in Bihar.



Gymnasium & squash court at Waltair Division

In order to mitigate poverty, CONCOR is supporting 100 children and young women engaged in beggary by funding a campaign 'Bhiksha Nahi Shiksha' at selected traffic signals in South Delhi



Campaign 'Bhiksha Nahi Shiksha' at traffic signals in South Delhi

CONCOR has taken up surgery of EWS children having hearing impairment with Cochlear Implant Surgery. Cancer detection camps at NCR Delhi and mobile medical facility is being provided in slum areas of Delhi benefitting

thousands of needy people. Support to R K Mission New Delhi has been extended for Mobile medical van and free 250 cataract surgeries.

CONCOR has been supporting education of underprivileged section of society by supporting 30 bright students towards preparation for higher studies in Varanasi, Uttar Pradesh as well as in Delhi towards operation of a primary school for slum children. It is also providing computer training to 125 poor children in Varanasi, Uttar Pradesh..



Supporting towards operation of primary school for slum children in Delhi.

In time of need, CONCOR CSR activities has been mainly devoted to health activities on PAN India basis, however other activities such as education, infrastructure development, rural development, sports have also been carried out. An amount of Rs.15.17 crores have been disbursed in FY 2021-22 towards CSR activities and the Annual report on CSR activities is as per **Annexure-D**.

RISK MANAGEMENT:

As per the requirement of SEBI (LODR) Regulations, 2015, the Company is having a Board level Risk Management Committee. The particulars of Committee, its terms of reference, meetings held, etc. are stated in the Corporate Governance Report forming part of this Report. The Company has a well laid down Risk Management (RM) system to identify, evaluate risks and opportunities. The said system seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The risk management system defines the risk management approach across the enterprise in various business activities. The RM structure has different risk models which help in identifying risk trends, exposure and potential impact analysis at Company level and also separately for business segments. It forms an integral part of the Company's functioning and the Board of Directors are being regularly apprised about the status of various risk elements and the mitigation plans for the same.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

CONCOR's Internal Control Systems are commensurate with its size, scale and complexity and nature of its business activities. Internal audit constitutes an important element in overall internal control systems of the Company. The scope of work of the internal audit is well defined and is very exhaustive to cover all crucial functions and businesses of the Company. The internal audit in the Company is carried out by the independent professional firms appointed for this purpose.

The respective department of the Company monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies. Based on the report of internal auditors, necessary steps are taken at regular intervals to further strengthen the existing systems and procedures. The significant observations of internal auditors and corrective actions thereon are presented to the Audit & Ethics Committee of the Board at regular intervals. In addition, the implementation and effectiveness of internal financial controls during 2021-22 was also reported by the internal and statutory auditors of the Company.

PARTICULARS OF EMPLOYEES:

As per provisions of section 197 of the Companies Act, 2013 read with the Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, every listed company is required to disclose the ratio of the remuneration of each director to the median employee's remuneration and such other details as may be prescribed in the Directors' Report. However, as per Notification No. GSR 463(E) dated 5th June, 2015 issued by the Ministry of Corporate Affairs, Government Companies are exempted from complying with provisions of section 197 of the Companies Act, 2013. Therefore, CONCOR being a Government Company, such particulars are not included as part of Directors' Report.

AUDITORS:

Being a Government Company, the Comptroller & Auditor General (C&AG) of India had appointed Company's Statutory Auditors for the financial year 2021-22. M/s. S. N. Nanda & Co., Chartered Accountants were appointed as Company's Statutory Auditors for the year 2021-22. The statutory auditors were appointed by C&AG vide its letter No. CA.V/COY/CENTRAL GOVERNMENT,CCIL(1)/33, dated 18.08.2021. The Statutory Auditors of the Company is being paid fee of Rs.29,95,000/-. The Statutory Auditors have audited the Annual Financial Statements of the Company for the financial year ended on 31.03.2022. During the year under review, Auditors have not reported to the Audit Committee or the Board, under Section 143(12) of the Companies Act, 2013 any instances of fraud committed against the Company by its officers or employees.

The Comments of C&AG for the financial year 2021-22 along with the Statutory Auditors Report of your Company and management replies on their observations are being provided elsewhere in this Annual Report. Further, CONCOR is not required to maintain cost records as required under section 148 of Companies Act, 2013 and rules made thereunder.

BOARD OF DIRECTORS:

CONCOR being a Government Company, the appointment of directors on its board are communicated by the Ministry of Railways from time to time. During the financial year 2021-22, six meetings of the Board of Directors were held for transacting various businesses. During the year and upto the date of this report, the directorship in the Company are under:

- Shri V. Kalyana Rama, Chairman and Managing Director [DIN: 07201556]
- Shri Pradip K. Agrawal, Director (Domestic Division) [DIN: 07557080]
- Shri Sanjay Swarup, Director (Intl. Mktg. & Ops.) [DIN: 05159435]
- Shri Manoj K. Dubey, Director (Finance) & CFO [DIN: 07518387]
- Shri Satendra Kumar, Independent Director [DIN: 09344018] (w.e.f. 09.11.2021)
- Shri Kedarashish Bapat, Independent Director [DIN: 02535543] (w.e.f. 09.11.2021)
- Shri Chesong Bikramsing Terang, Independent Director [DIN: 09401230] (w.e.f. 16.11.2021)
- Smt. Chandra Rawat, Independent Director [DIN: 09409425] (w.e.f. 23.11.2021)
- Shri Rahul Mithal, Director (Projects & Services) [DIN: 07610499] (upto 06.10.2021)
- Shri Jaya Sankar M.K., Independent Director [DIN: 08523769] (upto 07.07.2022)
- Shri Manoj Singh, Govt. Nominee Director [DIN: 08898995] (upto 01.08.2022)
- Shri Rajesh Argal, Govt. Nominee Director [DIN: 09171980] (w.e.f. 13.05.2021, upto 31.07.2022)

In terms of provisions under SEBI Regulations and DPE guidelines, CONCOR being a listed Company and having an executive Chairman, 50% of its Board of Directors should comprise of independent Directors, however, the company was not having requisite number of these directors during the year. The Secretarial Auditor has also given observations in this respect in their report. In this respect, as Directors on the Board are appointed by Government, CONCOR had regularly requested Ministry of Railways for appointment of requisite number of independent directors/independent woman director to comply with the applicable requirements under SEBI (LODR) Regulations, DPE Guidelines and Companies Act and the same was also informed to Stock Exchanges.

RETIREMENT OF DIRECTORS BY ROTATION:

As per the Companies Act, 2013 the provisions in respect of retirement of Directors by rotation will not be applicable to Independent Directors. In view of this, no Independent Director is considered to be retiring by rotation but all other directors will be retiring by rotation. Accordingly, one third among all other directors namely Shri V. Kalyana Rama (Chairman & Managing Director) and Shri Pradip K. Agrawal, Director (Domestic Division) are liable to retire by rotation and being eligible, offer themselves for reappointment.

EVALUATION & REMUNERATION:

As per provisions of Section 134(3)(p) of the Companies Act 2013, the Board's Report of a Listed Company shall include a statement indicating the manner of formal annual evaluation of Board, Committees & Individual Directors etc. Ministry of Corporate Affairs has vide its notification dated 5th June, 2015 notified the exemptions to Government Companies from the provisions of the Companies Act, 2013 which inter-alia provides that Section 134(3)(p) regarding statement on formal annual evaluation shall not apply to Government Companies in case the Directors are evaluated by the Ministry which is administratively in-charge of the company as per its own evaluation methodology. Further, it has been provided that the provisions of Sub-Sections (2), (3) & (4) of Section 178 regarding appointment, performance evaluation and remuneration shall not apply to Directors of Government Companies.

In terms of notification dated 05.07.2017 issued by MCA the provisions in Schedule IV of the Companies Act, 2013 about reviewing the performance of Chairperson and non-independent directors and the Board as a whole by the Independent Directors in their separate meeting and that on the basis of performance evaluation of Independent Directors, it shall be determined whether to extend or continue their term of appointment shall not apply to a Government Company if the requirements in respect of same are specified by the concerned Ministries or Departments of the Central Government and such requirements are complied with by the Government Companies. In view of above, since the appointment of the all Directors in the Company is decided by the Govt. of India, the requirement related to evaluation of directors as stated in Schedule-IV are not applicable to CONCOR.

Similarly, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 also provides that the Nomination and Remuneration Committee to formulate the criteria for evaluation of performance of independent directors and the board of directors, evaluation of independent Directors to be done by the Board of Directors and the independent directors in their separate meeting inter-alia to review the performance of Chairperson, non-independent directors and the board of directors as a whole.

On perusal of the above provisions, it can be concluded that there is no requirement for evaluation of Board, Non-Independent Directors, Chairperson and Independent Directors under Companies Act, 2013. For the evaluation of all the Directors in a Government Company, the Government has already laid down the procedure, which is being followed.

The above provision applicable for evaluation of the Chairperson/Directors/Board, were placed before the separate meeting of the Independent Directors in its meeting held on 25th February 2022. In the said meeting the Directors have taken note of the provisions and stated that being a Government Company the Directors performance may continue to be reviewed by the Government in the same manner as is being done every year, hitherto. The Independent Directors have also placed on record their appreciation for the Chairman and Managing Director, functional Directors as well as the entire CONCOR team for their sustained efforts during this very difficult period.

Similarly, the above provision applicable for evaluation of the Chairperson/ Directors/ Board and statement in board report, were placed before the Board of Directors in its 226th meeting held on 04.08.2022. In the said meeting the Board has taken note of the same and have reiterated that being a Government Company the performance of Chairman/ Directors may continue to be reviewed and evaluated by the Government in the same manner as is being done every year, hitherto. The Board also placed on record its appreciation for the contribution being made by the Independent Directors.

The selection, evaluation criteria and the remuneration guidelines which are being followed in the Company are elaborated as under:

CONCOR is a Government Company under the administrative control of Ministry of Railways. The selection procedure for all the directors is also laid down by the Government of India and all the directors of the company have been appointed in accordance with the said procedure. The functional directors including CMD are selected on the recommendations of PESB in accordance with the procedure and guidelines laid down by Govt. of India. Its Board of Directors are appointed by Ministry of Railways and there is system and procedure laid down by Department of Public Enterprises for evaluation of its functional directors including Chairman and Managing Director. The evaluation framework for assessing the performance of functional directors comprises of the following key areas:

- Performance of the company under the MOU signed with Ministry of Railways.
- Performance with respect to the targets fixed for the respective director.

The evaluation includes self-evaluation by the respective board member and subsequent assessment by CMD for the functional directors and thereafter final evaluation by the Ministry of Railways, the administrative ministry. In respect of CMD the evaluation includes self-evaluation and final evaluation by the Ministry of Railways.

In respect of Government nominee directors their evaluation is done by the Ministry of Railways as per the laid down procedure.

The induction of officers at below board level is made by way of recruitment, promotion and/or lateral entry by way of deputation/immediate absorption of the officials from Ministry of Railways, Govt. Departments and other PSUs.

The performance of below Board Level Officials at Group General Manager and Executive Director Grades is evaluated on the basis of criteria laid down by DPE in which the achievement of MOU targets as approved by Administrative Ministry and DPE is given due weightage.

CONCOR follows a robust Performance Management System (PMS) in compliance with the DPE instructions for evaluation of performance of its officials in Sr. General Manager and below grade. Format for evaluation comprises broad parameters for assessment of personal traits of the officials and contribution towards financial performance of the organization. The Key Result Areas (KRAs) are proposed by the appraisee and approved by appraiser in the beginning of the year which is subject to mid-year review for further modification/improvement, if any. For the payment of Performance Related Pay (PRP) as per DPE guidelines/instructions, the performance rating of an individual officer is considered.

CONCOR being a Government company the remuneration payable to its functional directors, including CMD, senior management officials and all other employees is in accordance with the guidelines issued by Department of Public Enterprises (DPE) in pursuance of recommendations of the committee on pay revision. For fixation of remuneration at workmen level, CONCOR adopts collective bargaining method with registered trade union of workmen. For supervisors & officers, pay scales have been designed in a progressive way and all statutory compliances in this regard are being adopted and followed.

The Nomination and Remuneration Committee had taken note of the remuneration policy of the company and the procedure and policy for selection of the Directors, Senior Management and their remuneration and also the evaluation criteria being followed for the evaluation of Chairman/Directors by the Government.

RELATED PARTY TRANSACTIONS:

The related party transactions that were entered into during the year were on an arm's length basis and were in the ordinary course of business. Omnibus approval of the Audit & Ethics Committee is being taken for the related party transactions which are of foreseen and repetitive nature. The transactions entered into pursuant to the omnibus approval so granted are placed before the Audit & Ethics Committee and the Board of Directors on a quarterly basis. The policy on material related party transactions, as approved by the Board has been uploaded on the Company's website at http://www.concorindia.co.in/assets/pdf/CONCOR_Policy_MRPT.pdf. Though there are no materially

significant related party transactions entered by the Company, the particulars as required under section 134(3) of the Companies Act 2013 are as per **Annexure-E** to this report.

SECRETARIAL AUDIT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s Kumar Naresh Sinha & Associates, a firm of Company Secretaries in Practice to undertake the Secretarial Audit of the Company. The Secretarial Audit Report from the auditor is annexed as **Annexure-F** to this report.

The Secretarial Auditor as well as the Auditor who has given Corporate Governance Compliance certificate had given observations in their report regarding matters during the year related to board composition, not having adequate number of independent directors, and filing of related party transactions with the Stock Exchanges, composition of Audit & Ethics Committee and Nomination and Remuneration Committee.

The remarks of the directors on the same are that the independent directors in the Company are appointed by President of India, through Ministry of Railways, Government of India. The Company has regularly requested Ministry of Railways, Government of India for appointment of requisite number of independent directors on its Board. Further, on the matters of observations of the Secretarial Auditors regarding imposition of fines by the Stock Exchanges, the matters in which fines were imposed, its period, status along with management's remarks on same in detail have been provided in the enclosed Corporate Governance Report forming part of this report.

OTHER DISCLOSURES:

A copy of the annual return is placed on the website of the company at www.concorindia.co.in. In addition, statement pursuant to Section 129 of the Companies Act, 2013 (AOC-1) relating to Subsidiary Companies and Joint Ventures is as per **Annexure-G**.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:

During the year, your Company has made investments into its subsidiaries/joint working groups. The particulars of which are as under:

(Rs. in Crore)			
S. No.	Name of Company	Loan/Investment	Amount
1.	M/s Fresh & Healthy Enterprises Limited	Equity Investment	5.46

Your Company has not accepted any deposits from public as envisaged under Sections 73 to 76 of Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules, 2014.

For the purpose of Long term Non-Fund based Bank Facilities (Rs.462 crore) and Issuer Rating, the Company's credit rating is [ICRA] AA+ by M/s ICRA Limited. For the purpose of Long term Fund based facilities (Rs.9,000 crore) ICRA Limited assigned rating [ICRA] AA+.

In CONCOR, there was no instance of one-time settlement for any loan from the Bank(s)/Financial Institution(s) during the year.

INSOLVENCY AND BANKRUPTCY CODE, 2016

No application has been made under the Insolvency and Bankruptcy Code; hence the requirement to disclose the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with their status as at the end of the financial year is not applicable.

MATERIAL CHANGES & COMMITMENTS

There have been no material changes & commitments affecting the financial position of the Company, which have occurred between the end of the financial year and date of this report.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Container Corporation of India Ltd. (CONCOR) complies with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 and an Internal Compliant Committee has been constituted under the Act.

Container Corporation of India Ltd. (CONCOR) prohibits any kind of Act of Sexual Harassment at Work Place and included the acts amounting to Sexual Harassment at Workplace in its Conduct Rules and Certified Standing Orders and Discipline & Appeal Rules so as to prohibit any such Act. CONCOR has an Internal Complaints Committee to receive and investigate complaints related to "Sexual harassment at workplace" following the guidelines issued by Hon'ble Supreme Court of India in "Visakha Vs. State of Rajasthan".

The 'Internal Complaints Committee' consists of four members at the senior level including one external female member who is an advocate on record of Hon'ble Supreme Court of India. CONCOR has 167 female employees out of total 1359 employees. The company has created a conducive work environment free from any kind of harassment. During the year 2021-22, One (01) complaint was received and the same is under investigation.

CEO & CFO CERTIFICATION:

Pursuant to provisions of Regulation 17(8) of the SEBI (LODR) Regulations, certificate for the year under review from Shri V. Kalyana Rama, Chairman and Managing Director and Shri Manoj Kumar Dubey, Director (Finance) & CFO was placed before the Board of Directors of the Company at its meeting held on 19.05.2022. A copy of the said certificate on the financial statements for the financial year ended 31st March, 2022 is as per **Annexure-H**.

BUSINESS RESPONSIBILITY REPORT (BRR):

For describing the initiatives taken by the companies from Environmental, Social and Governance (ESG) perspective, under SEBI (LODR) Regulations it has been mandated that the top 1,000 listed entities, based on market capitalisation to include Business Responsibility Report (BRR) as part of the Annual Report. SEBI has provided the format for BRR reporting in which it has elaborated a disclosure framework mapping Company's performance on the nine Principles and Core elements. In this respect, a brief of actions on the ESG front along with Business Responsibility Report (under SEBI (LODR) Regulations) are at **Annexure-I**.

CODE OF CONDUCT:

The Code of Conduct has been laid down for the Board Members and senior management. A copy of the same is available on the website of the Company.

Based on the affirmation received from Board Members and Senior Management Personnel, it is hereby declared that all the members of the Board and Senior Management Personnel have affirmed compliance of Code of Conduct for the financial year ended on 31.03.2022.

CONCLUSION:

Your Directors express their gratitude for continued co-operation, support and guidance in effective management of Company's affairs and resources provided by Government of India, in particular the Ministry of Railways, Customs, Ports and above all the customers who have continued to patronize the services provided by your Company.

The Directors also place on record their sincere appreciation for the continued support and goodwill of the esteemed Shareholders, Institutions, State Governments where Company operates or is planning to expand its business and all other agencies who have helped your Company in delivering excellent performance.

Your Directors acknowledge the constructive suggestions received from Auditors and Comptroller and Auditor General of India and are grateful for their consistent support and help.

The Directors regret the loss of life due to COVID-19 pandemic and are deeply grateful and have immense respect for every person who risked their life and safety to fight this pandemic.

Your Directors would like to place on record its deep and sincere appreciation for the hard work, dedication, valuable contribution and unstinted efforts by the team CONCOR for the excellent performance during the year and for creating a platform to achieve greater success in future.

For and on behalf of the Board of Directors

Date: 02.09.2022
Place : New Delhi

sd/-
(V. Kalyana Rama)
Chairman & Managing Director
DIN: 07201556

ADDENDUM-I TO THE DIRECTORS' REPORT FOR FY 2021-22

Management Replies to the Remarks in the Independent Auditor's Report on Standalone Financial Statements for FY 2021-22

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
Point No. (a) of Emphasis of Matter.	Refer Note 34(a) and 50, which describe payment of Land License Fee to Indian Railways for land leased to it on the basis of Company's assessment and is not final. In view of the uncertainty of the lease terms, no Right of Use (ROU) has been assessed as required under Ind AS 116.	<p>Indian Railways (IR), vide letter No.2015/LML-II/13/4, dt.19.03.2020 informed the Company that w.e.f. 01.04.2020 license fee for Railway land licensed to CONCOR shall be charged as per extant policy of Indian Railways (IR). Accordingly, annual Land License Fees (LLF) at 6% of Land Value shall be applicable. However, prior to 01.04.2020, IR used to charge LLF from CONCOR on per TEU (Twenty-Foot Equivalent Units) basis.</p> <p>During FY 2021-22, various Divisional Railways have raise demand letters on the Company, which are not in line with policy of Indian Railways. The main factors of differences are as under: -</p> <ul style="list-style-type: none"> (i) Divisional Railways have considered higher Industrial land rate without sharing any documentary support for the land rate considered and not accepting relevant jurisdictional Industrial land rates obtained by the Company from land revenue authority. (ii) Divisional Railways are charging commercial rates for LLF, whereas it should be at Industrial rates. (iii) Divisions are considering old rate and accelerating it by 7% per annum, instead of land rates obtained by CONCOR as applicable on 01.04.2020, which is not as per policy. (iv) Differences with respect to the width of the road adjacent to ICDs, which is a guiding factor to determine the industrial land rate. <p>In view of above differences & circumstances:</p>

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management												
		<p>(i) The Company has paid LLF to Indian Railways on the basis of its assessment and the same has been disclosed in note50 of the Standalone Financial Statements for FY 2021-22; and</p> <p>(ii) No Right of Use (ROU) & Lease Liability has been assessed as required under Ind AS 116 by the Company for such IR leased lands.</p>												
Point No. (b) of Emphasis of Matter.	Balances of Sundry Debtors, Sundry Creditors and Advance to Other Parties including Railways are subject to confirmation and reconciliation, as referred to note no. 68(a). These balances include outstanding for more than 3 years. The effect of the same is not ascertainable.	The reconciliation of Sundry Debtors, Sundry Creditors and Advance to Other Parties including Railways is an ongoing process. The Company is annually seeking balance confirmation from most of the parties by sending letters on random basis. The Confirmations received from parties were directly marked to Statutory Auditors for their review.												
Point no. i (c) of Annexure A to the Independent Auditor's Report	<p>The title deeds of immovable properties are held in the name of the Company except for items mentioned in Appendix-A of the Standalone Audit Report, the details of which are mentioned below:</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1" data-bbox="517 994 1288 1441"> <thead> <tr> <th data-bbox="517 994 1021 1066">Description of Property</th> <th data-bbox="1021 994 1288 1066">Gross Carrying Value</th> </tr> </thead> <tbody> <tr> <td data-bbox="517 1066 1021 1102">Freehold land at MMLP/Varnama</td> <td data-bbox="1021 1066 1288 1102">11,38,34,006.00</td> </tr> <tr> <td data-bbox="517 1102 1021 1169">Freehold Land at Krishnapatnam (Land Area- 141.95 Acres)</td> <td data-bbox="1021 1102 1288 1169">31,21,10,602.00</td> </tr> <tr> <td data-bbox="517 1169 1021 1236">Lease Hold Land as ROU Asset at Nagulapalli</td> <td data-bbox="1021 1169 1288 1236">8,85,542.06</td> </tr> <tr> <td data-bbox="517 1236 1021 1342">Lease Hold Land as ROU Asset at MMLP Visakhapatnam (1.329 Acres Towards Rail Connectivity)</td> <td data-bbox="1021 1236 1288 1342">2,48,84,616.82</td> </tr> <tr> <td data-bbox="517 1342 1021 1441">Lease Hold Land as ROU Asset at MMLP Visakhapatnam (Land Area Of Main MMLP is 97.08 Acres)</td> <td data-bbox="1021 1342 1288 1441">94,28,85,681.88</td> </tr> </tbody> </table>	Description of Property	Gross Carrying Value	Freehold land at MMLP/Varnama	11,38,34,006.00	Freehold Land at Krishnapatnam (Land Area- 141.95 Acres)	31,21,10,602.00	Lease Hold Land as ROU Asset at Nagulapalli	8,85,542.06	Lease Hold Land as ROU Asset at MMLP Visakhapatnam (1.329 Acres Towards Rail Connectivity)	2,48,84,616.82	Lease Hold Land as ROU Asset at MMLP Visakhapatnam (Land Area Of Main MMLP is 97.08 Acres)	94,28,85,681.88	<p><u>Freehold Land at Varnama: -</u> The mutation process for 9.91 acres out of total 148.40 acres in Government Record is in process, this includes removal of names of previous owners and attachment of Company's name. The process is yet to be finalized by the District Inspector Land Record (DILR) department. The Company is pursuing up the matter with concerned authorities.</p> <p><u>Freehold Land at Krishnapatnam: -</u> The sale agreement for the said land was executed with Andhra Pradesh Industrial Infrastructure Corporation (APIIC) on 21.03.2018. However, in-accordance with clause no. 3 of the sale agreement, which mentions that 'CONCOR should execute sale deed on implementation of project and going into Commercial production' the sale deed can be executed only upon implementation of the project, which is under process.</p> <p><u>Lease Hold Land as ROU Asset at Nagulapalli: -</u></p>
Description of Property	Gross Carrying Value													
Freehold land at MMLP/Varnama	11,38,34,006.00													
Freehold Land at Krishnapatnam (Land Area- 141.95 Acres)	31,21,10,602.00													
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Points in the Auditors' Report	Auditors' Remarks		Reply of the Management
	Lease Hold Land as ROU Asset at MMLP Visakhapatnam For 11.07 Acres	5,07,66,486.51	<p>The land at Nagulapalli was taken from South Central Railway (SCR) on lease by the Company. The Company has requested zonal railways for execution of lease deed, submitted draft agreement and the matter is under consideration of SCR.</p> <p><u>Lease Hold Land as ROU Asset at MMLP Visakhapatnam (1.329 acres towards Rail Connectivity): -</u> The draft agreement was provided to East Coast Railways (ECR), which has been finalized and executed.</p> <p><u>Lease Hold Land as ROU Asset at MMLP Visakhapatnam (97.08 +11.07 acres): -</u> The Land at MMLP-Visakhapatnam was taken by the Company on lease from Visakhapatnam Port Trust. The draft agreement has been sent to VPT for approval, and the lease deed is likely to be executed shortly.</p> <p><u>Lease Hold Land as ROU Asset at MMLP Naya Raipur: -</u> The Land at Naya Raipur was taken by the Company on lease from New Raipur Development Authority (NRDA). The matter related to execution of lease deed is being discussed with NRDA and the draft agreement already has been sent to NRDA for approval, the lease deed is likely to be executed shortly.</p> <p><u>Leasehold at SRO (Railway Quarter) & Residential Building): -</u> The Company has requested Southern Railway (SR) to arrange for the formalities pertaining to leasing the 3 nos. residential flats (staff quarters) costing Rs.1.69 Crores. Original Agreement signed by DGM(C&O)/TNPM is handed over to Divisional Railway Manager Office, Works Branch on 31.8.2021. Signed copy from Railway is awaited, while the Company is regularly pursuing the matter with SR.</p>
Lease Hold Land As ROU Asset at MMLP Naya Raipur (Land Area 98.5 Acres)	1,14,69,96,188.95		
Leasehold At SRO (Railway Quarter)	1,30,00,000.00		
Residential Building	17,00,000.00		
Residential Building	22,00,000.00		
Leasehold At SRO (Regional Office Building)	2,00,00,000.00		
Lease Hold Land at Sanathnagar (847 Sq. Yards)	5,04,950.00		
Land Taken on Lease at CTKR Terminal From Syama Prasad Mookerjee Port Trust	42,77,24,118.77		
Land Taken on Lease at Shalimar Terminal from South Eastern Railways	-		
Land Taken on Lease at MMLP Jharsuguda Terminal from South Eastern Railways	-		
Land Taken on Lease at Jajpur Terminal from Odisha Industrial Infrastructure Development Corporation (IDCO)	-		
Office Space Taken on Lease at Shalimar Terminal from South Eastern Railways	-		

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
		<p><u>Leasehold At SRO (Regional Office Building)</u> The draft lease deed was prepared by Company and submitted to Zonal Railway for approval and the same is awaited.</p> <p><u>Lease Hold Land at Sanathnagar: -</u> As, the land has been directly handed over by Spl. Deputy Collector, Hyderabad to the Company for the purpose of diversion of Road, no agreement was executed with State Government Authorities.</p> <p><u>Lease Hold Land at CTKR: -</u> The Land Lease Agreement with Syama Prasad Mookerjee Port Trust for 85,500 Sq. metres of land taken on lease at CTKR Terminal got expired on 24-02-2019.</p> <p>CONCOR has requested and appealed to port authorities for 50% concession in lease rent but no formal decision has been received from the port authorities. The execution of the lease deed will be taken up after the response of port authorities.</p> <p><u>Lease Hold Land at Shalimar:</u> CONCOR has taken a land on lease from South Eastern Railways measuring 15.01 Acres for a period of 30 years with effect from 01-02-1992. The Lease agreement got expired on 31-01-2022 and pending for renewal as on the reporting date of the balance sheet for FY 2021-22.</p> <p>The lease agreement is pending on account of difference in the area of the land taken on lease as per South Eastern Railways and CONCOR. Once the issue in the area of land taken on lease is resolved, the lease agreement will be executed.</p>

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
		<p><u>Lease Hold Land at MMLP Jharsuguda:</u> CONCOR has taken a land on lease from South Eastern Railways measuring 2.142 Acres for a period of 5 years with effect from 26-08-2016. The Lease agreement got expired on 25-08-2021 and pending for renewal as on the reporting date of the balance sheet for FY 2021-22.</p> <p>CONCOR has taken up the issue of non-execution of lease agreement with concerned railways and awaiting necessary action from railways side.</p> <p><u>Lease Hold Land at MMLP Jajpur:</u> CONCOR has taken land on lease from IDCO measuring 35.00 Acres for construction of MMLP Jajpur. The Lease deed in respect of this land is not executed as on the reporting date of the balance sheet for the FY 2021-22.</p> <p>However, later lease deed in respect of this land lease was executed on 21-04-2022.</p> <p><u>Leased office space at Shalimar Terminal:</u> CONCOR has taken an Office Space on rent from South Eastern Railways measuring 285 Sq. feet in respect of which no lease agreement has been entered.</p> <p>South Eastern Railways has raised Office rent invoices which are not in consonance with the Railway board circular no. 2010/LML/18/64 dated 11-07-2018. The Company has represented to revise the office rent invoice as per the said railway board circular. However, revised bill is awaited from railways.</p>

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management												
<p>Point no. vii (b) of Annexure A to the Independent Auditor's Report</p>	<p>According to the information and explanations given to us, the following due of service tax has not been deposited by the company on account of disputes:</p> <table border="1" data-bbox="519 687 1305 863"> <thead> <tr> <th>Name of the Statute</th> <th>Nature of the Dues</th> <th>Amount (Rs. In crores)</th> <th>Period</th> </tr> </thead> <tbody> <tr> <td>Service Tax</td> <td>Service tax penalty</td> <td>Rs. 1.48</td> <td>Sept 2002 – June-2008</td> </tr> </tbody> </table>	Name of the Statute	Nature of the Dues	Amount (Rs. In crores)	Period	Service Tax	Service tax penalty	Rs. 1.48	Sept 2002 – June-2008	<p>The Execution of the lease agreement will be taken upon receipt of office rent invoice in accordance with the railway board circular dated 11-07-2018.</p> <p>The amount of Rs.1.48 crores is receivable from M/s HAL towards balance share of profit of the erstwhile JWG-ACC, which was a Joint Venture of HAL, CONCOR & MSIL which was closed in the FY 2010-11.</p> <p>The amount of Rs.1.48 crores is withheld/retained by HAL (who is the custodian of Accounts) against the 1/3rd share of service tax demand pending against the erstwhile JV. The status of the service tax case is obtained from M/s HAL in the form of copies of the Orders dated. 25.01.2012 and dated 10.12.2014 of Customs, Excise and Service tax Appellate Tribunal (CESTAT). Both the CESTAT orders are in favour of JWG i.e., the requirement of pre-deposit of balance dues is waived off and stay is granted against recovery during the pendency of appeal. As per the information obtained from M/s HAL, they engaged M/s PWC as their consultants in this matter and at present final orders are still pending against the appeal of JWG. In view of above, the amount of Rs.1.48 crores has been disclosed under Other Advances account and also under Contingent liabilities.</p>				
Name of the Statute	Nature of the Dues	Amount (Rs. In crores)	Period											
Service Tax	Service tax penalty	Rs. 1.48	Sept 2002 – June-2008											
<p>Point no. vii (b) of Annexure A to the Independent Auditor's Report</p>	<p>According to the information and explanations given to us, the following due of Income Tax has not been deposited by the company on account of disputes:</p> <table border="1" data-bbox="519 1166 1305 1406"> <thead> <tr> <th>Name of the Statute</th> <th>Nature of the Dues</th> <th>Amount (Rs. in crores)</th> <th>Period</th> </tr> </thead> <tbody> <tr> <td>Income Tax</td> <td>Disallowance of Deduction for: - SFIS Scrips</td> <td>Rs. 149.63 (excluding Interest - Rs 48.55)</td> <td>AY - 2013-14</td> </tr> </tbody> </table>	Name of the Statute	Nature of the Dues	Amount (Rs. in crores)	Period	Income Tax	Disallowance of Deduction for: - SFIS Scrips	Rs. 149.63 (excluding Interest - Rs 48.55)	AY - 2013-14	<p>Status of dues of Income Tax is mentioned below: -</p> <table border="1" data-bbox="1346 1129 2141 1433"> <thead> <tr> <th>Nature, Period and Amount of the Dues (in crores)</th> <th>Updated Status</th> </tr> </thead> <tbody> <tr> <td>Disallowance of Deduction for: - SFIS Scrips AY 2013-14</td> <td>On the matter of SFIS, order of Pr. CIT has been quashed and allowed in favor of the Company, Further, an appeal with CIT (A) has been filed against the order of AO passed u/s 143(3) read with section 263 of the IT</td> </tr> </tbody> </table>	Nature, Period and Amount of the Dues (in crores)	Updated Status	Disallowance of Deduction for: - SFIS Scrips AY 2013-14	On the matter of SFIS, order of Pr. CIT has been quashed and allowed in favor of the Company, Further, an appeal with CIT (A) has been filed against the order of AO passed u/s 143(3) read with section 263 of the IT
Name of the Statute	Nature of the Dues	Amount (Rs. in crores)	Period											
Income Tax	Disallowance of Deduction for: - SFIS Scrips	Rs. 149.63 (excluding Interest - Rs 48.55)	AY - 2013-14											
Nature, Period and Amount of the Dues (in crores)	Updated Status													
Disallowance of Deduction for: - SFIS Scrips AY 2013-14	On the matter of SFIS, order of Pr. CIT has been quashed and allowed in favor of the Company, Further, an appeal with CIT (A) has been filed against the order of AO passed u/s 143(3) read with section 263 of the IT													

Points in the Auditors' Report	Auditors' Remarks				Reply of the Management	
	Income Tax	Disallowance of Deduction for: - 1) Depreciation on Land 2) Prior Period Expenses	Rs.5.46+1.51 (excluding Interest - Rs 2.37)	AY - 2014-15	Amount Rs. 149.63 (excluding Interest - Rs 48.55)	Act. The appeal has been decided by CIT(A) in favor of CONCOR vide CIT(A) order no. ITBA/NFAC/S/250/2022-23/1044008552(1) dated 22-07-2022. Hence after order from CIT(A), the matter has been fully decided in favor of CONCOR.
	Income Tax	Disallowance of Deduction for: - 1) SFIS scrips 2) Interest on Late payment of TDS	Rs 10.80 (excluding Interest - Rs 3.67)	AY - 2015-16	Disallowance of Deduction for: - 1) Depreciation on Land 2) Prior Period Expenses AY - 2014-15 Rs.5.46+1.51 (excluding Interest - Rs 2.37)	Hon'ble ITAT has set aside the matter, and presently the issue is pending at Income Tax department level. The same matter has been allowed by AO for AY 2007-08, 2009-10 & 2010-11 in favor of CONCOR. AO vide order u/s 147/143(3) has reopened the case and CONCOR has filed appeal against the order of AO on 03-01-2020, hearing held on 11-02-2021. Provision w.r.t. tax is appearing in Books of Accounts.
	Income Tax	Appeal preferred by Dept.: - SFIS scrips	Rs.118.44 (excluding Interest - Rs 40.26)	AY - 2015-16	Disallowance of Deduction for: - 1) SFIS scrips 2) Interest on Late payment of TDS AY - 2015-16 Rs 10.80 (excluding Interest - Rs 3.67) Appeal preferred by Dept.: - SFIS scrips AY - 2015-16 Rs.118.44 (excluding	An appeal was filed with CIT(A) against the order passed by AO u/s 143(3). CIT(A) has passed its order on 14/03/2019 allowing deduction u/s 80-IA on Rail system, ICD, Prior Period Expenses & Partial SFIS income while confirming disallowances of ₹10.80 Crore of SFIS Income & ₹32,184/- of Interest on late deposit of TDS amount. However, appeal has been filed before the Hon'ble ITAT against the order of CIT (A) for items disallowed by CIT (A). The Date of hearing has been adjourned from 28.02.2022 to 25.05.2022. However, department has filed appeal before the Hon'ble ITAT against the order of CIT (A) for items allowed i.e. SFIS by CIT (A) in

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management											
		Interest - Rs 40.26)	favour of CONCOR. Date of hearing has been adjourned by ITAT from 23.02.2022 to 25.05.2022. Provision w.r.t. tax is appearing in Books of Accounts.										
<p>Point no. xxi of Annexure A to the Independent Auditor's Report</p>	<p>In respect of Audit of Subsidiary companies, the auditors of respective subsidiaries in their CARO reports have given remarks in the following paragraphs:</p> <p><u>(i) Punjab logistics Infrastructure limited (PLIL)- Para no. 3(XVII) of audit report of PLIL.</u></p> <p>In our opinion and according to the information and explanations given to us, the company has incurred cash losses in immediately preceding financial year. The details of the same are as:</p> <table border="1" data-bbox="519 826 1191 933"> <thead> <tr> <th>Year</th> <th>Cash Loss [in Rs. thousands.]</th> </tr> </thead> <tbody> <tr> <td>2020-21</td> <td>Rs. 12118</td> </tr> <tr> <td>2021-22</td> <td>-</td> </tr> </tbody> </table> <p><u>(ii) Fresh & Healthy Enterprises Limited (FHEL)- Para no. 3(VII)(a) of audit report of FHEL.</u></p> <p>Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of excise, value added tax, cess and other material statutory dues, as applicable, have been regularly deposited with the appropriate authorities except below.</p> <p>The Company have statutory Dues under Income Tax Traces Demand are as under:</p> <table border="1" data-bbox="568 1374 1162 1441"> <thead> <tr> <th>Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>2008-2009</td> <td>1,98,790</td> </tr> </tbody> </table>	Year	Cash Loss [in Rs. thousands.]	2020-21	Rs. 12118	2021-22	-	Year	Amount	2008-2009	1,98,790	<p>(i) The COVID-19 induced nationwide lockdown and the Kisan Andolan, this resulted in reduction traffic volumes and thereby there was reduction in revenue booked in FY 2020-21. However, in FY 2021-22, the Company has improved its performance over the previous year & it has earned cash profit during the year.</p> <p>(ii) TDS demand of Rs.2,66,090/- was being shown due to data migration error etc., in TRACES system of Income Tax Department. The same has been resolved. Thus, presently FHEL has no statutory dues on account of TDS demand for the FY 2008-2009, 2009-2010, 2010-2011 and 2012-2013.</p>	
Year	Cash Loss [in Rs. thousands.]												
2020-21	Rs. 12118												
2021-22	-												
Year	Amount												
2008-2009	1,98,790												

Points in the Auditors' Report	Auditors' Remarks		Reply of the Management
	2009-2010	1,370	
	2010-2011	10,870	
	2012-2013	55,060	
	Total	2,66,090	
	<p><u>(iii) CONCOR Air Limited (CAL)- Para no. 3(xx)(a) of audit report of CAL</u></p> <p>To the best of our knowledge and according to the information and explanations given to us, the company had an unspent amount of Rs.1.60 Lakh The same has however, not been transferred to a special account in accordance with provisions of section 135 of the said Act.</p>		<p>(iii) The unspent amount of Rs.1.60 lakhs has been transferred to special account of 'CSR Unspent Account'. The same has been spent during FY 2022-23 towards setting up of Medical Health Camp through implementing agency.</p>

By order of Board of
CONTAINER CORPORATION OF INDIA LIMITED

sd/-
(V. Kalyana Rama)
Chairman & Managing Director
DIN: 07201556

Dated: 02.09.2022
Place: New Delhi

ADDENDUM-II TO THE DIRECTORS' REPORT FOR FY 2021-22

Management Replies to the Remarks in the Independent Auditor's Report on Consolidated Financial Statements for FY 2021-22

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
Point No. 1(a) of Emphasis of Matter	Refer Note 38.2 of 38(a) and 58, which describe payment of Land Licence Fee to Indian Railways for land leased to it on the basis of company's assessment, and is not final. In view of the uncertainty of the lease terms, no Right of Use (ROU) has been assessed as required under Ind AS 116.	<p>Indian Railways (IR), vide letter No.2015/LML-II/13/4, dt.19.03.2020 informed the Company that w.e.f. 01.04.2020 license fee for Railway land licensed to CONCOR shall be charged as per extant policy of Indian Railways (IR). Accordingly, annual Land License Fees (LLF) at 6% of Land Value shall be applicable. However, prior to 01.04.2020, IR used to charge LLF from CONCOR on per TEU (Twenty-Foot Equivalent Units) basis.</p> <p>During FY 2021-22, various Divisional Railways have raised demand letters on the Company, which are not in line with policy of Indian Railways. The main factors of differences are as under: -</p> <ul style="list-style-type: none"> (i) Divisional Railways have considered higher Industrial land rate without sharing any documentary support for the land rate considered and not accepting relevant jurisdictional Industrial land rates obtained by the Company from land revenue authority. (ii) Divisional Railways are charging commercial rates for LLF, whereas it should be at Industrial rates. (iii) Divisions are considering old rate and accelerating it by 7% per annum, instead of land rates obtained by CONCOR as applicable on 01.04.2020, which is not as per policy. (iv) Differences with respect to the width of the road adjacent to ICDs, which is a guiding factor to determine the industrial land rate. <p>In view of above differences & circumstances:</p>

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
		<p>(i) The Company has paid LLF to Indian Railways on the basis of its assessment and the same has been disclosed in note 58 of the Consolidated Financial Statements for FY 2021-22; and</p> <p>(ii) No Right of Use (ROU) & Lease Liability has been assessed as required under Ind AS 116 by the Company for such IR leased lands.</p>
Point No. 1(b) of Emphasis of Matter	Balances of Sundry Debtors, Sundry Creditors and Advance to Other Parties including Railways are subject to confirmation and reconciliation, as referred to note no. 69(b). These balances include outstanding for more than 3 years. The effect of the same is not ascertainable.	The reconciliation of Sundry Debtors, Sundry Creditors and Advance to Other Parties including Railways is an ongoing process. The Company is annually seeking balance confirmation from most of the parties by sending letters on random basis. The Confirmations received from parties were directly marked to Statutory Auditors for their review.
Point No. 2 of Emphasis of Matter	<p><u>Punjab Logistics Infrastructure Limited (PLIL)</u> The auditors of PLIL (a subsidiary of CONCOR) have reported that during the year under audit, Employee benefit expenses consisting of contractual staff charges of Rs 1711 thousand paid to employees hired on contract basis have been disclosed under the head 'Other Expenses' in the Statement of Profit and Loss.</p>	<p>PLIL is a Joint Venture Company in which CONCOR is holding 51% equity. In the Company some persons have been taken on contractual basis for limited period of time. The Company does not have any liability towards the services provided by these contractual staff apart from the compensation being paid to them.</p> <p>As, these contractual staff have been appointed for short term period and the compensation paid to them has been correctly booked as contractual staff charges under the head 'other expenses'.</p>
Point No. 3(a) of Emphasis of Matter	<p><u>Fresh & Healthy Enterprises Limited (FHEL)</u> The auditors of FHEL (a subsidiary of CONCOR) have reported that Note No. 8(c) of FHEL financial statements in respect of sundry debtors there is uncertainty related to the outcome of the lawsuit filed against various sundry debtors. The company has taken appropriate action in this respect</p>	As per Note no.8 of FHEL Financial Statement in FY 2021-22, an amount of Rs.315.54 lakhs have been shown as 'Trade Receivables'. Out of which, Rs.150.33 lakhs have been shown as 'Disputed Trade Receivable- considered good', which pertain to 8 customers and customer-wise break up has been shown in note no.

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
		8(c) of the Financial Statement. All 8 cases are sub-judice in legal proceedings and will be decided as per course of law.
Point No. 3(b) of Emphasis of Matter	The auditors of FHEL (a subsidiary of CONCOR) have reported that as per Note No. 8(a) of FHEL financial statements, the amount recoverable as customer from Bharti Wallmart Agri Systems is Rs.3,00,036 as such amount was outstanding since more than 3 years. No recovery suit has been filed by the company against Bharti Wallmart Agri Systems. The time limit to initiate legal action has already expired as per Limitation Act 1963. The company has to consider to write-off the same in succeeding financial year 2022-2023, after due exhaust of all steps of recovery.	The amount of Rs.3,00,036/- which was recoverable from Bharti Wallmart Agri Systems has been written off as Bad debts during FY 2022-23.
Point No. 3(c) of Emphasis of Matter	The auditors of FHEL (a subsidiary of CONCOR) have reported that as per Note No. 22 of FHEL financial statements, the company has made the provision for gratuity payable of Rs. 33,39,523 for employees who have been permanently absorbed by Container Corporation of India Limited w.e.f. 2017-18. The provision is pending in books since 2017-18. As per the explanation given to us, the employees are entitled to transfer of Gratuity in Container Corporation of India Limited as for the amount computed as per the guidelines of the company. Action on this liability needs to be taken.	The management took note of the observation made by the auditors & it is examining the matter.
Point No. 3(d) of Emphasis of Matter	The auditors of FHEL (a subsidiary of CONCOR) have reported that as per Note No. 22 of FHEL financial statements, the company has made the provision for leave encashment payable of Rs 40,10,472/- for employees who have been permanently absorbed by Container Corporation of India Limited w.e.f. 2017-18. As per the explanation given to us, the provision for Earned Leave Encashment has been made as per the provisions of Leave Encashment Rules of the company. Action on this liability needs to be taken.	The management took note of the observation made by the auditors & it is examining the matter.

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
Point No. 4(a) of Emphasis of Matter	<p><u>CONCOR Air Limited (CAL)</u> The auditors of CAL (a subsidiary of CONCOR) have reported that whereas the revenue as per books stands reconciled with GSTR returns filed, however, there are differences in input availed as per books and as availed in the GST returns filed with the authorities. The same, however do not corroborate with the figures reflected in GST Annual Return for the FY 2020-21. Further, the inputs as per the books need to be reconciled with the online credit available under the Co's GSTIN vide GSTR 2A report.</p>	<p>Input Tax Credit in respect of GST is availed on cash basis, i.e. ITC can be claimed at the time of release of payment to the supplier. However, on GST portal, credit is available on the basis of GSTR1 return filed by the supplier. Hence, there will always be a difference in every month. However, the input credit as per books has been reconciled with online credit available under the Company's GSTIN vide GSTR 2A report.</p>
Point No. 4(b) of Emphasis of Matter	<p>The auditors of CAL (a subsidiary of CONCOR) have reported that the balance related to debtors, vendors, advance received from customers, TDS clearing account payable to customers etc. are subject to confirmation. Refer Note No. 36 of CAL financial statements. Further, the TDS Clearing account constitutes balances pending for more than 3 years and also include balances of parties with whom there are no dealings or demands from the parties for any recovery.</p>	<p>Every year CAL has been sending letters seeking balance confirmation from its customers/vendors. It is an ongoing process of recovery/reconciliation.</p> <p>A disclosure in this regard that 'Balances of Sundry Debtors, Sundry Creditors and Advances to Other Parties including Railways are subject to confirmation and reconciliation' has also been given vide note no. 69(b) in the Consolidated Financial Statements of the Company for FY 2021-22.</p> <p>Further, outstanding balances of parties and the balances in TDS clearing account standing for more than 3 years are under review.</p>
Point No. 4(c) of Emphasis of Matter	<p>The auditors of CAL (a subsidiary of CONCOR) have reported that whereas the company is working in the direction of spending the amount required as per the prescribed percentage of net profits towards "Corporate Social Responsibility" however, the company could not spend the required amount within the financial year 2021-22. Balance of Rs 1.60 Lakh is required to be spent (Refer Note 39 of CAL financial statements).</p>	<p>The unspent amount of Rs.1.60 lakhs has been transferred to special account of 'CSR Unspent Account'. The same has been spent during FY 2022-23 towards setting up of Medical Health Camp through implementing agency.</p>
Point No. 4(d) of Emphasis of Matter	<p>The auditors of CAL (a subsidiary of CONCOR) have reported that an amount of Rs 22.36 lakhs for AY 2019-20 and Rs 0.89 lakhs for AY 2015-16 [being amount reflected under Company's Income Tax</p>	<p>At the time of TDS reconciliation for FY 2018-19 with Form 26AS, it was revealed that M/s. Jet Airways Ltd. (now under IBC proceedings at NCLT) had deposited short TDS with Income Tax</p>

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
	<p>login (Form 26AS) at a later stage] have been considered as Income Tax Refundable vide Note No.5 of CAL financial statements. The Income Tax Return, has however, not been revised to claim the same and the same has got time barred to be revised. The amount, therefore, may not get recovered as claimed in the Final Accounts.</p>	<p>department. The matter was taken up with IRP of M/s. Jet Airways Ltd. The IRP had deposited TDS and issued TDS certificates to CONCOR Air Ltd for Rs.22.01 lakhs.</p> <p>CAL has downloaded latest 26AS and confirmed that such TDS is reflected there. Some of the other parties have also revised there TDS return for FY 2018-19. Total TDS refundable for FY 2018-19 (AY 2019-20) is Rs.22.36 lakhs including Jet Airways.</p> <p>The TDS deducted by parties amounting to Rs.22.36 lakhs for AY 2019-20 and Rs.0.89 Lakhs for AY 2015-16 have been shown as income tax refundable in note no.5 of CAL financial statements.</p> <p>In order to claim the TDS credit of Rs.22.36 lakhs, filing of rectification application before Assessing Officer (AO) is under process. In case of Rs.0.89 lakhs for AY 2015-16, as the time for filing rectification has already been expired, the same will be written off in the books of accounts.</p>
<p>Point No. 4(e) of Emphasis of Matter</p>	<p>The auditors of CAL (a subsidiary of CONCOR) have reported that as per Company's Accounting Policy, depreciation shall be provided as per the provisions of schedule 2 on SLM basis. Attention is, therefore, drawn to Note-40 of CAL financial statements, wherein the company has declared that on account of value of assets getting scrapped to Rs. 1 on the end date of concession agreement with MIAL, it has taken depreciation on the basis of useful life as per Companies Act or the period of concession arrangement with MIAL, whichever is lower.</p>	<p>The Property, Plant and Equipment are depreciated over its useful life and in the manner prescribed in Part C – Note 3 of Schedule II to the Companies Act 2013 on Straight Line Method.</p> <p>Since, CONCOR AIR LTD is a Special Purpose Vehicle (SPV) between CONCOR and Mumbai International Airport Limited (MIAL) having a concessional period upto 31st January 2026, therefore any addition/deletion to the block of assets is depreciated as per the useful life of the respective asset as per Schedule II of the Companies Act 2013 or the concession period, which is lower.</p> <p>This practice is adopted due to the condition prevailing in the concession agreement that assets will be transferred to concessionaire for the transfer payment of Rs. 1 as per the extant</p>

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
		provision of Concession Agreement signed between CAL and MIAL.
Point No. 4(f) of Emphasis of Matter	The auditors of CAL (a subsidiary of CONCOR) have reported that Debtors of the company constitutes a balance of Rs 75.39 lakhs, which pertains to M/S. Jet Airways. The said debtor is under resolution process and the company has decided to file an appeal to NCLAT against the amount acknowledged by the Resolution Professional (Refer Note-43 of CAL financial statements). The company has, however, not made any provision for doubtful debts against the referred amount.	<p>M/s. Jet Airways is under Re-structuring and had filed resolution plan with NCLT which was duly approved by NCLT on 22-06-2021. The resolution plan specifies that Rs.15,000/-will be paid to each of the claimants classified as Operational Creditors irrespective of their claim amount, which was not acceptable by the Company.</p> <p>It has been decided by the company that to file the case with Hon'ble NCLAT against the order of Hon'ble NCLT for the entire claim amount and accordingly, appeal had been filed against the Order of Hon'ble NCLT dated 22-06-2021, which is under scrutiny with NCLT.</p> <p>Hence, no provision of bad debts was provided till the appeal in NCLAT is settled. A detailed status was provided in note 45 of the CAL financial statement.</p>
Point No. 4(g) of Emphasis of Matter	<p>The auditors of CAL (a subsidiary of CONCOR) have drawn attention to Note No. 41 of CAL Financial Statements, which indicates that the board has decided to consider transfer and sale of concessional rights and Fixed Assets of CONCOR AIR LTD. The concession period with MIAL is up to January 2026 but in the interest of CONCOR AIR LTD, the termination is being considered before the expiry of concession period. The Company is considering other business options; however, currently this is the only business the company is handling, therefore, the continuing of business in future will depend on the firming up of other business opportunities.</p> <p>As stated in the point, this event indicates that a material uncertainty exists on the company's ability to continue in earlier business.</p>	<p>As per the Object clause of Memorandum and Articles of Association of the Company, CAL may engage in following business opportunities: -</p> <ol style="list-style-type: none"> (1) To carry on the business of multi modal transport operators, general carrier of the international and domestic cargo within India & abroad by all modes & mixes such as Road, Rail, Sea, Air, Inland water transport and ropeways. (2) To set up and manage consolidation and air cargo handling terminals such as air freight stations (AFSs) and under bonded trucking of air cargo at suitable and feasible locations for facilitating export from inland location.

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
		<p>(3) To provide warehouse facilities for import export and domestic cargo at suitable locations in India & abroad.</p> <p>(4) To act as clearing and forwarding agents for facilitating air cargo movement within India and abroad.</p> <p>(5) To provide technical know-how and management services to any firm or body corporate whether in India and/or outside India in the public or private sector in the fields of air cargo transportation, warehousing, management of air freight stations and any other act of multimodal transport of goods.</p> <p>It is apparent that other than the existing handling business at Mumbai International Airport Limited (MIAL), CAL has multiple business options to carry out in future.</p> <p>Thus, considering the past performance of the company, the business opportunities in Air cargo sector for CAL are huge, which it intends to tap in future once it is out of the concession agreement with MIAL.</p>
<p>Point no. a. under Report on the Internal Financial Controls over Financial Reporting</p>	<p><u>CONCOR Air Limited (CAL)</u> The Auditors of CAL (a subsidiary of the Company) have drawn attention that the Company is running standalone IT system for revenue accounting and for accounting of receivables etc. which is not integrated with the financial package tally. The company needs to integrate the two and incorporate internal control and audit system to verify the correctness of data.</p>	<p>CAL is running standalone IT system for revenue accounting and for accounting of receivables etc, which is not integrated with the financial package tally. The system is working perfectly. However, the integration work of Galaxy and Tally has begun and is under testing stage.</p>
<p>Point no. b. under Report on the Internal Financial Controls over Financial Reporting</p>	<p>The Auditors of CAL (a subsidiary of the Company) have drawn attention that system of obtaining debtors and creditors confirmation needs strengthening.</p>	<p>Refer reply to point no. 4(b) of Emphasis of Matter.</p>

Points in the Auditors' Report	Auditors' Remarks	Reply of the Management
Point no. c. under Report on the Internal Financial Controls over Financial Reporting	The Auditors of CAL (a subsidiary of the Company) have drawn attention that system of reconciling the input taxes with GST returns and information available on the portal needs strengthening.	There are well laid down systems in place for reconciliation of revenue figures & input taxes. There is a regular process followed to verify the information on portal & in Company's system. In case differences are identified, the same are reconciled and given due effect.
Point no. d. under Report on the Internal Financial Controls over Financial Reporting	The Auditors of CAL (a subsidiary of the Company) have drawn attention that system of accounting and reconciliation of TDS credits and certificates with advances received against the revenue needs a lot of strengthening and regular follow-ups.	CAL has laid down systems in place for this purpose and it is doing the income tax and TDS reconciliation on regular basis. As a result of which, there are no major issues on this account.

By order of Board of
CONTAINER CORPORATION OF INDIA LIMITED

sd/-
(V. Kalyana Rama)
Chairman & Managing Director
DIN: 07201556

Dated: 02.09.2022
Place: New Delhi

MANAGEMENT DISCUSSION AND ANALYSIS

INDUSTRY OVERVIEW:

Indian Railways registered a marginal increase of 15.00% in originating loading of cargo, from 1,233.22 million tonnes in 2020-21 to 1,418.27 million tonnes in 2021-22. However, originating containerized cargo transported by rail has increased from 63.23 million tonnes in 2020-21 to 74.38 million tonnes in 2021-22 reflecting an increase of 17.63%. The containers handled at all ports of the country registered a growth of 13.04% from 16.50 million TEUs in 2020-21 to 18.66 million TEUs in 2021-22. JN Port registered a growth of 21.55% from 4.68 million TEUs to 5.68 million TEUs, Mundra Port registered a growth of 15.18% from 5.58 million TEUs to 6.43 million TEUs, Chennai port registered a growth of 15.50%, from 1.39 million TEUs to 1.60 million TEUs, Vizag port registered a growth of 6.44%, Cochin (Vallarpadam Port) registered a growth of 6.67%, Kolkata Port register a growth of 5.95%, Haldia Port registered a growth of 10.74% and Kamrajjar Port registered growth of 138.81% in container handling in 2021-22 as compared to 2020-21. However, Pipavav Port recorded a decrease of 12.71%, from 0.64 million TEUs in 2020-21 to 0.59 million TEUs in 2020-21. In value terms, total exports of the country increased by 43.81% from 291.81 billion dollars in 2020-21 to 419.65 billion dollars in 2021-22. Imports of the country have also registered positive growth by 55.13% from 394.44 billion dollars in 2020.21 to 611.89 billion dollars in 2021-22. CONCOR experienced a rise in export of commodities such as Rice, Buffalo Meat, Auto Parts, Handicraft, Furniture, Stainless Steel, Yarn/Cotton Yarn, Readymade Garments while import of commodities such as Solar Module, Aluminium Scrap, Accessories, Wood-pulp and Polypyrene have also increased.

In the above-mentioned external business environment, your company carried 47.69 million tons of containerized cargo by rail during FY 2021-22 as compared to 42.02 million tons carried in 2020-21, i.e. an increase of 13.49%. Your Company achieved throughput of 4.07 million TEUs in FY 2021-22 as against 3.64 million TEUs in FY 2020-21 i.e. growth of 11.79%.

Your Company continued to place great emphasis on providing total logistics solutions to its customers by expanding its sphere of business in all segments of transport value chain, both in EXIM and Domestic sector. Special emphasis was also given on providing First-Mile-Last Mile logistic solutions to the trade through optimal utilization of infrastructure with the strategy of expansion into other segments of value chain and with an overall objective of providing total logistic solution to the trade in an effective and efficient manner.

EXIM & DOMESTIC BUSINESS:

During 2021-22, the EXIM container traffic handled at all Indian ports increased by 13.04% as compared to 2020-21. However, in EXIM segment your company handled ever highest 3.27 million TEUs in 2021-22 as against 3.04 million TEUs in 2020-21. In terms of tonnage, the increase in EXIM originating loading was 8.17% from 32.94 million tonnes in 2021-22 to 35.62 million tonnes in 2021-22. During the same period, EXIM containerized loading of Indian Railways was also increase by 12.17% from 50.84 million tonnes in 2020-21 to 57.03 million tonnes in 2021-22.

The total traffic handled in domestic segment was 8,03,899 TEUs in 2021-22 as against 6,07,536 TEUs in 2020-21 i.e. an increase of 32.32%. In terms of tonnage, there was an increase in domestic originating loading of 32.78% from 9.09 million tonnes in 2020-21 to 12.07 million tonnes in 2021-22. During the same period, domestic containerized loading of Indian Railways also increased by 40.03% from 12.39 million tonnes in 2020-21 to 17.35 million tonnes in 2021-22.

With stiff competition from PCTOs, it is our endeavor to retain the market share in rail containerized transportation. Your company is fully prepared to meet these challenges by taking innovative steps in marketing and meeting customer's expectations towards providing reliable and cost-effective services with enhanced focus on providing various value-added services to customers in bridging the gap between Imports and exports and increase in bi-lateral trade relations with neighbouring countries.

For giving total logistics solution to its customers, CONCOR has introduced Business Solution Service. Under this concept, the customers will be provided with a single window service for all their activities pertaining to Customs clearance, Cargo & Container transportation reliably and economically. This customized service is achieved by way of competitive & transparent bidding among the empanelled Service providers on a digital platform for all the logistics requirements of the customer.

In keeping with the latest developments in logistics management and automation, CONCOR has planned 'Artificial Intelligence based Terminal Management System' at all its Terminals. Under this initiative, movement of containers and cargo at the terminals will be captured on real time basis without any manual intervention. Digital devices will be placed at strategical locations in the terminal to capture and monitor various cargo & container related handling activities. Taking it beyond the normal, the facility will be such that our customers will be able to monitor the movement and activities of their cargo / containers inside our facility on the click of a button sitting at their respective locations.

Your company is standing at very strong fundamentals and is creating a very robust infrastructure for handling multimodal logistics business in the country. We are very hopeful that we will achieve the ambitious targets set in Memorandum of Understanding signed with the Govt. of India.

INTERNAL CONTROL SYSTEMS:

CONCOR has robust Internal Control Systems and processes in place for smooth and efficient conduct of business and it complies with relevant laws and regulations. It has well documented system of internal financial controls in place, in the form of delegation of powers, policies and procedures that cover critical as well as important activities of financial and other operating functions. The procedure are in the form of manuals, guidelines, delegation of powers and IT system and controls which are effective through people operating in various departments within the Company at different levels at each stage of the process. These are designed to ensure compliance to the internal financial controls as detailed in the Companies Act, 2013. CONCOR uses a state-of-the-art Enterprise Resource Planning (ERP) system that connects all parts of the organization, to record data for accounting, consolidation and management information purposes. The organization continuously assess the effectiveness of its internal controls through extensive internal audits, which are being conducted on regular basis by experienced independent firms of Chartered Accountants in close co-ordination with Company's own internal audit Department. Internal audit constitutes an important element in overall internal control systems of the Company. The internal audits are conducted as per the detailed well documented audit program which has been duly approved by Audit & Ethics Committee.

CONCOR's Internal Control Systems are commensurate with its size, scale & complexity and nature of its business activities. A well-defined internal control framework has been developed identifying key controls and independent external auditors verifies the adequacy and effectiveness of the internal financial control system through regular periodic audit and system review, provides assurance on the compliance of internal polices & procedures of the Company and certify the appropriateness of internal controls. Internal audit firms directly report to the management at higher level. The respective department of the Company monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies. The significant observations of internal auditors and corrective actions thereon are presented to the Audit & Ethics Committee on quarterly basis.

The functioning of the internal audit as well as internal financial control systems are periodically reviewed by the Audit & Ethics committee to ensure comprehensive coverage of the areas and necessary directions are issued whenever required to further strengthen the internal financial control system & procedures keeping in view the dynamic business environment in which the Company operates. Reports of the auditors are reviewed, compliances are ensured and the reports along with the compliances are apprised to Audit & Ethics committee on quarterly basis. Proactive steps have been taken to ensure compliance with various upcoming regulations through deployment of cross functional teams. In addition, implementation and effectiveness of internal financial controls during 2021-22 was also reported by the internal and statutory Auditors of the Company.

FIXED ASSETS:

	(Rs. in crores)		
Year ended March 31	2022	2021	%age Growth
Original Cost of Assets	8,424.23	7,822.69	7.69%
Less Accumulated Depreciation and Amortization	3,033.45	2,520.94	20.33%
Net Fixed Assets	5,390.78	5,301.75	1.68%

Note: As per IND AS, Net Block of Fixed Assets as on the date of transition i.e. 01.04.2015 has been considered as original cost of Assets i.e. Gross Block and Assets are re-classified. Further, this also includes ROU Assets recognized on account of Ind AS 116 w.e.f. 01.04.2019.

An amount to the tune of Rs.552.57crores was capitalized during the year. The main additions were on development/expansion of terminals, acquisition of wagons, handling equipments and IT Infrastructure etc.

WAGONS:

CONCOR modified Bogie Low Container (BLC) wagons into Bogie Low Container Modified (BLCM) rakes with increasing axle load capacity from 20.3T to 22T. Further, 470 numbers of BLCM wagons have been taken on Lease for the period of 10 years since 2018-19. Therefore, total wagons (BLC+BLCM+BLL+BFKHN+BVZI) holding, including leased wagons as on 31.03.2022 were 16,659 and commissioning of 25 Ton axle high speed BLCS wagons is under process.

INVENTORIES:

The Company being a service company, does not have stock in trade. The inventory is represented by stores and spares kept by the Company for maintenance of its own equipments.

SUNDRY DEBTORS:

Sundry debtors are 2.32% of the operating income of the year. Provision for doubtful debts, wherever considered necessary, has been made.

CASH AND BANK BALANCE:

The Company keeps majority of its cash & bank balances in short term fixed deposits with the banks. These cash reserves have been retained for financing the creation of infrastructure and expansion plans as well as investments in new businesses and alliances, including in JVs/Subsidiaries as per the plans of the Company.

CURRENT LIABILITIES:

The current liabilities of the Company comprises of financial and other liabilities. The financial liabilities are of the nature of trade payables and other financial liabilities.

The trade payable were amounting to Rs.423.63 crores at the end of the year, which during previous year were Rs.270.88 crores, it is the amount payable to the vendors and suppliers of the Company.

The other financial liabilities which are on account of employee related dues, security deposit received and other payables on account of capital works, revenue, etc. were Rs.355.15 crores at the end of the year, which were Rs.385.81 crores in the previous year.

The other current liabilities of the Company comprises of amount due towards advances/ deposits from customers against the services, statutory dues and unearned revenue. The balance on this account at the end of the current year was Rs.432.80 crores, which was Rs.490.95 crores in the previous year.

INCOME:

Income from operations has increased by 18.94% over FY 2020-21. Between the two business segments i.e. EXIM & Domestic, EXIM segment contributes the major share of freight revenues. The increase in revenue was mainly on account of increase in revenue from rail freight, road freight, warehousing income and other operating income,.

EXPENSES:

Terminal and other service expenses have increased by 12.23% over FY 2020-21. The increase was corresponding to higher operating activities.

FINANCE AND OTHER EXPENSES:

Finance cost has increased from Rs.33.96 crore to Rs.54.58 crore in FY 2021-22. The other expenses have decreased by 17.58% to Rs.218.78 crore in FY 2021-22 from Rs.265.45 crores in FY 2020-21.

EMPLOYEE REMUNERATION:

The employee cost has decreased by 2.24% over FY 2020-21 which is due to reduced manpower from 1400 to 1359 and normal increase due to increments and other factors.

RATIO ANALYSIS:

Details of significant financial ratios along with explanation thereof are as under:

Ratios	FY 2021-22	FY 2020-21	Change (%)
Debtors Turnover ratio (Times)	45.80	40.59	12.84
Inventory Turnover Ratio (Times)	Not Applicable		
Interest Coverage Ratio (Times)	26.78	23.45	14.19
Current Ratio (Times)	2.62	2.46	6.55
Debt Equity Ratio (Times)	0.06	0.06	-
Operating Profit Margin (%)	22.76	16.18	40.67
Net Profit Margin (%)	13.52	7.55	79.07
Return on Net Worth (%)	9.86	4.93	100.00

The operating margin of the Company has increased during the year due to efficient management of business operations, cost cutting and other measures taken by the Company. This has also being reflected in improvement in the Net profit margin and Return on Net Worth of the Company.

FOREIGN EXCHANGE EARNING & OUTGO:

During the year the total foreign exchange outgo on account of various business related activities, including import of stores and capital goods was Rs.0.50 crores which was Rs.201.89 crores during the previous year.

TAXATION:

Current and deferred income tax provision for the year have been made in accordance with the provisions contained in Income Tax Act, 1961 and the relevant Indian Accounting Standard. Accordingly, current tax, including earlier years tax adjustment and deferred income tax provisions have been worked out as Rs.380.51 crores and Rs.(-)35.83 crores respectively.

MATERIAL DEVELOPMENT IN HUMAN RESOURCES/ INDUSTRIAL RELATIONS FRONT:

The company has undertaken new HR interventions, has formulated new HR policies and rationalized the existing policies to contribute towards the welfare of the employees. The major policy updation and HR interventions during the financial year have been enumerated below:

- With introduction of IT enabled services for employee benefits, the employees are now having direct access for viewing their personal details, leave details, PF contribution, pension contribution etc.
- Now Employees can apply for any kind of reimbursement and also apply for loans/ advances through the system directly.
- Income limit in respect of dependent parents for medical assistance has been increased from Rs.6,000 to Rs.18,000 (appx) Per Month.
- CONCOR Policy for Non-Functional Upgradation has been amended and rationalized.
- Total manpower strength was 1359 on 31.03.2022.

Environmental Protection and Conservation, Technological conservation, Renewable energy developments, Foreign Exchange conservation:

CONCOR is committed for protection & conservation of environment, technological conservation, renewable energy development and foreign exchange conservation, detailed particulars regarding the work done on these aspects have been provided in the Directors' Report and Business Responsibility Report both forming part of the Annual Report.

CORPORATE SOCIAL RESPONSIBILITY:

CONCOR is committed to implement its CSR policy in letter and spirit by taking up various welfare projects, including on environment sustainability for the betterment of all its stakeholders as well as weaker sections of the society to enable them to grow and prosper together. In this regard, detailed particulars of the work done have been provided in the annual report on CSR activities forming part of Directors' report to the shareholders.

RISK MANAGEMENT:

The Company has an elaborated Enterprise Risk Management (ERM) framework in place. As a part of implementation of the ERM framework and in terms of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, CONCOR has in place a Board level Risk Management Committee (RMC) which reports to the Board about the risk elements, their mitigation plans, etc. at regular intervals. The RMC has been entrusted with the responsibility to identify and review the risks and formulate action plans and strategies for risk mitigation. The main function of RMC is to monitor various risks and to examine the adequacy of risk management policy and practices adopted by the Company and also to initiate action for mitigation of risks arising in operations and other key functional areas of the Company. CONCOR also has a committee below board level RMC, which comprises of Area Heads from each area and other functional heads of the Company. This committee is entrusted with responsibility of effective implementation of action plan formulated by board level RMC. Further, CONCOR has appointed a Chief Risk Officer (CRO) for coordination among various departments and management of Risk Assessment exercise every quarter.

The Company takes responsibility to proactively identify and address risks and opportunities to protect and create value for its stakeholders. All terminal heads of the operating units are required to regularly define the effectiveness or non-effectiveness of control /action plans formulated to mitigate the risk elements. The ERM reports are reviewed and evaluated by the RMC periodically and main risks identified by the RMC are appraised to Board of Directors.

Some of the key risks which the Company faces and the corresponding strategies undertaken for their mitigation by the Company are as under:

Associated Risk Event	Mitigation Plan/ Action Taken
<p>Competition from road due to following factors:</p> <ul style="list-style-type: none"> • Reduced transit time • Abolition of toll gates • Multi-axle vehicles carrying higher loads 	<ul style="list-style-type: none"> • Directly loading from Siding. • End to End Solution to Customers including Container Warehousing.
Competition from Road and other PCTOs	<ul style="list-style-type: none"> • Monitoring closely the minimum pricing expected by the vendors. • Increasing CONCOR's market capitalization by adding more and more customers into the First Mile Last Mile (FMLM) segment. • Flexible and market driven pricing policy of CONCOR. • Empanelling maximum transporters/ vendors. • Exploring additional streams to be catered by FMLM. • Aggressive marketing to capture volumes which are not moving through CONCOR facility presently.
System downtime and cyber security risk leading to adverse impact on operations	<ul style="list-style-type: none"> • CONCOR has been certified ISO/IEC 27001:2013 standard for ISMS. • Develop Preventive & corrective maintenance plan. • Possibility of maintaining standby server may be explored. • Full proof security to prevent vandalism
Threat from competition	<ul style="list-style-type: none"> • Being in constant touch with customers for bringing in new business and retaining existing traffic, focus on long term volume commitments by signing of agreements, competitive pricing and VDS schemes. • Designing new service offering (including additional service leading to extension of value chain). • Exploring new streams and their business potentials service guarantee with time table trains.
Potential revenue loss due to limited availability of terminals/ critical terminals acquired by competitor	<ul style="list-style-type: none"> • Development of new logistics parks and liasioning with ports for new terminals. • Strategic tie-ups at locations where we are not present
Adverse Impact on Health of Employees due to Novel Coronavirus (COVID-19) Pandemic, financial impact, and subsequent hampering of work.	<ul style="list-style-type: none"> • Precautionary measures to control the spread of Novel Coronavirus (COVID-19) at Workplace.

STRENGTHS:

CONCOR's strengths are as under:-

- Fairly large infrastructure base of rolling stock, especially the ownership of highspeed container flats (BLC/BLL wagons), and specialized container handling equipment etc. The Company owns a total of over 361 rakes including 329 high speed (BLC+BLL+BLCM+BLCS) and 32 (BFKHN) rakes as on 31/03/2022.
- Large network of "state-of-the-art" terminals located across the country, giving it an unparalleled reach and penetration. Distinct cost advantage offered by CONCOR CFSs to users by virtue of their locations within ICD premises.
- Over 33 years of presence in organizing efficient rail movement of containers & highly professional terminal management and operations of ICDs, combined with the experience of coordinating /lisioning with Indian Railways, Customs and other Central & State Government agencies.
- Highly committed team of experienced and skilled manpower with in depth knowledge of multi modal logistics business with a customer sensitive outlook.
- Ability to provide choice of mode of transportation between rail/road/sea (coastal)/ air according to the needs of the customer.
- Lean and thin organization with reduced fixed costs.

- Strong presence in virtually all container handling ports in India having forged good working partnerships with these ports.
- Providing Multilayer Stacking for storage of customer's cargo.
- Has established & sustained long term relations with credible high volume customers in the domestic sector. Major alliances have also been established with shipping lines and other logistics service providers.
- Has a large fleet of over 37,431 owned containers for domestic traffic. The company is acquiring 10,000 new containers.
- Customized software applications for both EXIM and Domestic segments with internet based customer interface & full EDI connectivity with Customs & Indian Railways and Customs interface.
- Blue Chip Company with good market capitalization and viewed as a very good financial proposition by investors.

WEAKNESSES :

- Overdependence on a single rail corridor for EXIM business. Any disruption in this sector can have serious repercussion on business.
- Large dependence on Railways as a transporter leaves CONCOR vulnerable to increase in haulage charges & policy changes. To overcome the same, CONCOR has to actively evaluate entry into "end-to-end" road transportation segment to augment its basic nature of providing inter modal comprehensive integrated rail based services.
- All the same, vagaries of road based logistics makes it difficult for CONCOR to directly enter this sector – especially given its PSU status, and hence leaves it dependent on other agencies.
- Gaps between quality of service and the ever growing expectations of the customers. At some places outsourced services are not of desired level on account of differences in the objectives of the service providers and CONCOR.
- Overdependence on EXIM traffic & resultant exposure to vagaries of international business/trade trends.
Land Acquisition – A big constraint.
- Difficulty in arranging return cargo, empty running.

OPPORTUNITIES & THREATS:

Your company is an undisputed leader in the field of Multi-modal Logistics in India with the largest available network of "state-of-the-art" intermodal terminals across the country providing an unparalleled reach and penetration, combined with a strong presence at almost all container handling ports. It has strong financials and highly committed team of experienced and skilled manpower with in-depth knowledge of multi modal logistics business. Availability of fairly large fleet of rolling stock (especially High Speed BLC/BLL/BLCM wagons), specialized container handling equipment, containers and fully computerized commercial operations with internet based customer and customs interface provide it a strong competitive advantage in availing opportunities for further growth.

There is stiff competition from Road Sector specifically for short lead and light weight cargo and the Export – Import imbalance leading to Empty running. Your company is well poised to tap the new business opportunities arising from potential Growth in EXIM container volumes, and the likely increase in container traffic due to development of Dedicated Freight Corridors. Its initiative to use the terminal capacity for promoting double stack movement between hinterland & gateway ports of Gujarat have helped increase rail co-efficient & make its services competitive.

The growing market potential in air cargo, automobile sector, food supply chain management, coastal shipping and Distribution Logistics offers scope for diversification which will be effectively worked upon.

The putting back of the Indian Economy on high growth paths is bound to result in additional transport demands. This, coupled with the anticipated changes in profile of traded goods from intermediate to finished goods, is bound to increase the opportunities for containerization in domestic market. Added to this, the large number of Industrial Parks, SEZs etc. by State Governments and Ports offer your company the excellent opportunity for adorning the role of Logistics Partner for the states/industrial estates through arrangements of mutual benefits.

FUTURE OUTLOOK AND INITIATIVES:

- CONCOR extended the scheme of upto 100% discount on rail freight for repositioning of empty containers for use in export purpose for a further period of one year w.e.f. 01.04.2022 to 31.03.2023
- CONCOR flagged of first Bonded trucking services from ICD Irugur, Coimbatore to Nhavasheva port on 11.03.2022.
- CONCOR has started Reefer train service from JNPT/BMCT to ICD/Whitefield for carrying 3409.43 Tons of Imported Fresh fruits in reefer containers during June '2021
- MMLP/Barhi, CONCOR on 06.07.2021 moved the first ever Full Rake Export Train loaded with Rice to Pipavav port, supported by M/s Maersk Line in association with M/s. Aaryam Cargoways. Flagging off the train was done in gracious presence of DC Customs & team.
- On 09.07.2021 First train loaded in association with Maersk India from CONCOR Terminal - MMLP/Balli to JN Port. EXIM Train service between Goa and JNPT port started by CONCOR for the benefit of Trade.
- CONCOR terminal at ICD-WFD, Bengaluru flagged off Maiden "GA RDEN CITY EXPRESS" train with export laden containers of M/s. Maersk India and M/s. Hapag Lloyd to JN Port on 10/07/2021 for swifter connection to main line vessels for Middle East, Europe and USA.
- CONCOR's CMLK (Kathuwas) terminal has become first terminal to get direct connectivity with WDFC. First train departed ex CMLK to Mundra Port on 29/07/2021. This will help in Faster Evacuation of containers, reduction in transit time as well as growth of EXIM Traffic.
- CONCOR in association with Indian Railways flagged off Inaugural Export Container Train from ICD/TNPM on 18/08/2021. This high-speed weekly service will cover a distance of 1400 km in 3 days. This export traffic is intended mainly for the USA.
- A new stream initiated in Domestic from Mundra to ICD/Dadri. CONCOR dispatched first maiden rake with Custom cleared Red Lentils in 80 domestic containers for Dadri from CONCOR CFS in Mundra on 22.10.2021. CONCOR commissioned 'THE ONLY' rail linked MMLP spread in 76 Acres offering Multimodal solution for the EXIM Industries at Mundra during the year.
- CONCOR MMLP at MIHAN has successfully initiated first movement of DSO consignment of 8 containers via Regular EXIM rake to JNPT under exclusive permission from Customs for CONCOR at Port.
- CONCOR at JN Port has loaded first ever rake from JN Port to New Mangalore Port (CCPP).
- MMLP/Kathuwas has created history with the joint efforts of Ministry of Railways, CONCOR and DFCCIL for container Rail transport of two Double Rakes of 180 TUEs each to form a Python Rake of 360 TEUs loaded on various vessels at Mundra for sailing.
- Banana Export Special Container Trains has started operating in CONCOR for the current season achieved a unique feat and created a record by operating first long lead full export special container train from Tadipatri, Andhra Pradesh to JN Port under DPE.
- Maiden BCN rake handled for Rice export at CONCOR CFS Mundra. CONCOR handled 1st BCN rake for Rice Ex-Roza (UP) for export from CONCOR CFS on 14.12.2021.
- Maiden container loaded direct train for export from CONCOR ICD Kanpur to Mundra Port got flagged off on 06.01.2022. It ushered in a new era of cargo logistics at Kanpur
- CONCOR run first bulk wheat loaded in flexi bags in Barnala, Punjab and unloading & destuffing at FCI India silo at Bankhoda near Ahmedabad
- To reduce logistics cost, CONCOR started movement of BLCS Rake from ICD/TKD to MMLP/ CMLK. The Carrying capacity of BLCS Rake is upto 80 tonnes on double stack trains . The first rake moved on 16/04/2021.
- First Domestic Train loaded with wheat at ITC Corporation from Ex ICD/Agra to Shalimar on 10.07.2021.
- The maiden train from Durgapur to JNPT was departed on 02.08.2021.
- CONCOR flagged-off maiden Train Ex-Shalimar to Turbhe with full load on September 21. CONCOR is strengthening its reach by connecting East-West logistics.
- CONCOR has introduced a path breaking innovation of material handling for bulk cement which will enable transportation of bulk cement in normal containers.
- After the commissioning of this system, initial trial was done successfully in Dec-2021 in the presence of senior officials of Railways and CONCOR. It will change the way cement logistics are handled.
- Train carrying Bagged Cement has been flagged off from Ariyalur CRT (ALU) to, ICD Irugur (IGCS), Coimbatore on 21.03.2022.

- CONCOR MMLP at MIHAN flagged off first 40' Exim containers train to Bangladesh via CONCOR CFS at Majerhat, Kolkata for transmission towers of M/s. Transrail on 22.02.2022.
- The first direct container train of export in CONCOR owned containers from ICD Ankleshwar, Gujarat to Bangladesh was run with 80 TEUs on 11.06.2021.
- In keeping up with latest development in logistics management and automation CONCOR has planned 'Artificial Intelligence based Terminal Management System' at all its terminals. Under this initiative, movement of containers and cargo at the terminals will be captured on real time basis without any manual intervention.
- Digital device will be placed at strategic locations in the terminal to capture and monitor various cargo and container related handling activities. Taking it beyond the normal, the facility will be such that our customers will be able to monitor the movement and activities of their cargo / container inside our facility on the click of the button sitting at their respective locations.
- Your company is standing at very strong fundamentals and created a very robust infrastructure for handling multimodal logistics business in the country. This will give impetus to the ambitious targets set in Memorandum of Understanding signed with the Govt. of India.
- Your company can take the advantage of new launched scheme, viz., 'Gati Shakti Multi Modal Cargo Terminal' launched by Govt. of India under which CONCOR terminals can be notified under this scheme.
- CONCOR has come up with an effective solution for Transporting Bulk Cement through Regular Containers in Rail transport.
- Transport of Bulk Cement in Rail Mode is limited due to paucity of Unloading terminals and also requires specialized Railway Wagons. CONCOR method in Bulk cement handling is cost effective, environment friendly and flexible unloading innovation.
- To cater to the growing demand of traffic your company is exploring the possibilities of catering the customers through various Container Rail Terminals (Rajkot, Ratnagiri, Khed, Nautanwa, Chunar etc).
- Your company is also looking forward to start import from Benapole (Bangladesh)..

STRATEGY TO MEET THE CHALLENGES:

Against the backdrop of the outlook presented above, your company has formulated a strategy for further growth with profitability, despite the challenges of an increasingly competitive market. The strategy includes:

- Setting up of Multimodal Logistics Parks at strategic locations along the Dedicated Freight Corridors (DFC) and at major industrial estates.
- Setting up of Private Freight Terminals (PFTs) with road bridging solutions.
- Increase in Double Stack Long Haul Trains and development of Rail Trans-shipment Hubs (RTH).
- To Make CONCOR a One Stop Logistics Solution and providing Services at the Customer's Door step.
- Providing more and more Value Addition Services such as Cross Docking, Wrapping, Labelling, Palletisation, Bar Coding, Inventory Management, KYCL, Mobile APP, customized to the requirements of the customers.
- To Venture into E-Business.
- To make a foray in Integrated Logistics and Manufacturing Zones (ILMZ).
- Increase in Revenue by diversification and product differentiation.
- To venture Internationally.
- Further growing in the Air Cargo Business
- More extensive and innovative use of Information technology in various activities especially for minimizing transaction costs, and meeting customer expectations.
- In line with Hon'ble Prime Minister Shri Narendra Modi ji's vision of Make in India and Atma Nirbhar Bharat, CONCOR floated an Expression of Interest (EoI) for prospective indigenous container manufacturers. This will help to overcome the shortage of containers, promote exports and increase employment & economic growth
- Under guidance of the then Hon'ble MR Shri Piyush Goyal to make India 'Container Manufacturing Hub', CONCOR released Invitation for Bids (IFB) for 8000 containers in pursuance of 'Atma Nirbhar Bharat'.
- To overcome shortage of shipping containers for exports, CONCOR provided its own containers for overseas. During the year the company has handed over 17 no. of terminals taken on lease by CONCOR from Indian Railways due to increased Land License Fee by Ministry of Railways. Voyages up-to foreign destination to support EXIM trade.
- CONCOR expanded its warehousing business by standardizing services and Tariffs across terminals and offering containers as warehouses..

MEDIUM AND LONG TERM STRATEGY:

- CONCOR is also exploring Agency Business and Bulk Cargo movement which will create great opportunity and value addition to the trade.
- CONCOR is exploring new Business avenues for Coal Transport Agency for major power generation companies and will provide the services of Coal transportation through Rail-Sea-Rail (RSR) mode on all rail routes.
- CONCOR plans to enhance more and more double stack operations for efficient utilization of its rolling stocks, improve dwell time of containers on port and its terminals at a reduced logistics cost.
- CONCOR is closely studying the freight designs being evolved for bulk transportation of Cement, Aggregate, Liquid cargo and Auto Cars etc. for new opportunities.
- CONCOR is also planning for it's off shore presence in the neighbouring countries

CAUTIONARY STATEMENT:

Statements in the Directors' Report and Management Discussion & Analysis, describing the Company's objectives, projections and estimates, expectations, predictions etc. may be "forward looking statements" within the meaning of the applicable laws and regulations. Forward looking statements contained herein are subject to certain risks and uncertainties that could cause actual results to differ materially from those reflected in the forward-looking statements. Actual results, performances or achievements may vary materially from those expressed or implied due to economic conditions, Government policies and other incidental factors such as litigation and industrial relation, etc. Readers are cautioned not to place undue conviction on the forward looking statements.

For and on behalf of the Board of Directors

Date 02.09.2022
Place: New Delhi

sd/-
(V. Kalyana Rama)
Chairman and Managing Director
DIN: 07201556

CORPORATE GOVERNANCE

CONCOR is a Navratna Company and has established a sound framework of Corporate Governance. We believe that Corporate Governance is about maintaining valuable relationship and trust with all stakeholders with the commitment to maximize stakeholders' value be it a shareholder, employee, supplier, customer, investor community or policymaker. CONCOR's commitment to follow the good Corporate Governance practices is based upon transparency, fairness, conscience, team work, professionalism, equality and accountability paving the way for adhering to the best standards and building confidence among all the stakeholders which is necessary to achieve its objectives. In addition to adhering to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations], it is also following Guidelines on Corporate Governance issued by Department of Public Enterprises (DPE), Ministry of Heavy Industries and Public Enterprises, Government of India. The Company's report on its Corporate Governance is as under:

CORPORATE PHILOSOPHY :

The Corporate Governance in CONCOR is based upon transparency, full disclosure, independent monitoring & fairness to all. The Company conducts its activities in an ethical and responsible manner towards sustainable value creation for stakeholders within the prevalent regulatory framework. It has always believed in creating a framework of best policies, practices, structures and ethics in the organization. TEAM CONCOR subscribes to the corporate values and imbibes them in its conduct regularly.

The guiding principles of Corporate Governance framework at CONCOR are based upon compliance of law/regulations in letter and spirit, adopting transparent systems/ practices, to promote and safeguard the interests of all stakeholders, integrity and ethical behaviour of all personnel and having a climate of trust and confidence by means of transparent and timely disclosure of information.

CONCOR is a competitive, customer-friendly and development-oriented organization whose objective is to provide efficient and reliable multimodal logistics support for the country's EXIM and Domestic trade and commerce. It uses best of the technology to provide logistics services, adheres to highest level of safety in operations, maintains good health of its employees and provides a clean and green environment for a better tomorrow.

Corporate Governance in the Company has been strengthened by formulating, implementing and updating various policies viz. Code of Conduct for Board Members and Senior Management Personnel, Code of Conduct for Regulating and Reporting Trading by Insiders and for Fair Disclosures 2015 and Whistle Blower Policy/Vigil Mechanism. The Company regularly takes steps for furtherance of goals of Corporate Governance like e-tendering, online vigilance clearance, online application for recruitment, customer grievance redressal system, SMS based container query, emailing annual reports & notices, e-filing for commercial systems, etc. All these initiatives, together with meaningful CSR activities and sustainable development policies followed by the Company, has enabled to earn the trust and goodwill of its investors, business partners, employees and the communities in which it operates.

BOARD OF DIRECTORS :

CONCOR's Governance Structure broadly comprises of the Board of Directors and the Committees of the Board at the apex level and the management structures at the operational level. The Board of the Company constantly endeavours to set goals and targets aligned to the Company's Mission – "Our mission is to join with our community partners and stake holders to make CONCOR a company of outstanding quality. We do this by providing responsive, cost effective, efficient and reliable logistics solutions to our customers through synergy with our community partners and ensuring profitability and growth. We strive to be the first choice for our customers. We remain firmly committed to our social responsibility and prove worthy of trust reposed in us".

Our ethos is "Customer Value Creation".

Board of Directors provides vision, leadership and guidance and finalizes the long term strategic plans, reviews and monitors corporate performance, ensure regulatory compliances and safeguard the interests of the stakeholders of the Company. CONCOR is headed by an Executive Chairman and Managing Director (CMD) and four functional directors i.e. Director (Domestic Division), Director (International Marketing and Operations), Director (Projects and Services) and Director (Finance) & CFO out of which post of Director (Projects and Services) is lying vacant since 07.10.2021.

Pursuant to Section 2(45) of the Companies Act, 2013 CONCOR is a Government Company as 54.80% of its total paid up share capital is held by the President of India through Ministry of Railways. Appointment/nomination of all the Directors in CONCOR is being done by the President of India, through the Ministry of Railways. The Articles of Association stipulates that the number of directors shall not be less than five and not more than fourteen.

All Part-time Non-official (Independent) Directors who are normally appointed for a period of three years, have adequate qualifications, expertise and experience which enable them to contribute effectively to the management of the Company. They play very important role in deliberations at Board and Committee meetings and effectively contribute to the decisions through their expertise in various fields. They are part of various committees constituted by the Board which are Audit & Ethics Committee, Nomination & Remuneration Committee, Stakeholders' Relationship Committee, Risk Management Committee and CSR Committee. In terms of SEBI (LODR) Regulations, the Audit & Ethics Committee, Stakeholders Relationship Committee and Nomination & Remuneration Committee are chaired by an Independent Director.

During the year, the constitution of Board of Directors of CONCOR was not in conformity with the requirements of SEBI (LODR) Regulations as well as Guidelines on Corporate Governance issued by DPE, as the number of Independent directors was less than 50% of the total strength of the Board.

The Company has been regularly requesting the Ministry of Railways, Government of India, for appointment of requisite number of independent directors, including independent woman director on its Board. During the year, tenure of one independent director namely Sh. Deepak Shetty was completed on 13.07.2021 and one functional director namely Shri Rahul Mithal, Director (Project & Services) on his appointment as Chairman & Managing Director of RITES Limited, has resigned from services of CONCOR on 06.10.2021. Four independent directors namely Shri Satendra Kumar, Shri Kedarashish Bapat, Shri Chesong Bikrarsing Terang and Smt. Chandra Rawat were appointed on the Board of the Company during the year and tenure of one more Independent Director has completed after 31.03.2022. Presently, three posts of independent directors are to be filled. Further, the Company was not in compliance with the provisions of SEBI (LODR) Regulations and DPE Guidelines on Corporate Governance regarding composition of its Board as on 31.03.2022.

The Company has a well laid down procedure for decision making by the Board and its Committees. The Board/Committee meetings are convened by giving appropriate notice, after securing approval of the Chairman of the Board/Committee as the case may be. The Agenda notes are given to the Directors well in advance for the meetings of the Board and Committees thereof for facilitating meaningful, informed and focused decision making at the meetings. Sometime additional/supplementary agenda item(s) are also permitted. In order to address specific urgent needs, meetings are also convened at a shorter notice. In case of urgency sometimes, resolutions are also passed by circulation, which are later noted in the next Board/Committee meeting. The departmental heads/senior management officials/experts are also invited to provide additional inputs or give presentations on the matters being discussed in the meetings of the Board/ Committee of the Board. The Meetings of the Board of Directors are normally held at Registered Office of the Company. The Board meets at least once in a quarter to review the quarterly performance of the Company and other items on the agenda. Additional meetings of the Board are also held whenever necessary.

The quantum and quality of information supplied by the Management to the Board and its committees goes well beyond the requirement stipulated in the SEBI (LODR) Regulations.

The information being provided to the Board inter-alia includes the following:

- a. Capital and Revenue budgets and further updates, if any.
- b. Quarterly results for the Company, including segmental performance.
- c. Minutes of meetings of Audit & Ethics committee and other committees of the board.
- d. Minutes of the board meetings of the subsidiary companies.
- e. Status of on-going Arbitration cases.
- f. Quarterly status of risk management and mitigation plans.
- g. Status of major statutory and commercial claims on the Company.
- h. Particulars of Related Party transactions.
- i. Any issue, which involves possible public or product liability claims of substantial nature, including any judgment or order involving substantial amounts and which may have passed strictures on the conduct of the Company.
- j. Status of joint ventures along with their performance.
- k. Sale of material nature of investments, subsidiaries, assets, which is not in normal course of business.
- l. Major investments, formation of subsidiaries and Joint Ventures, Strategic Alliances, Joint Working Group(s), etc.
- m. Quarterly Report on Investment of Funds.
- n. Appointment of Directors and KMPs.
- o. Compliance of various laws applicable to the Company.
- p. Action taken report on matters desired by the Board.
- q. Changes in significant accounting policies and practices and reasons for the same.
- r. Disclosure of interests made by directors to the Company.
- s. Quarterly report on Corporate Governance filed with the Stock Exchanges.
- t. Quarterly report on Investors Grievance redressal filed with the Stock Exchanges.
- u. All other information required to be presented to the Board for information or approval.

No Director of the Company holds office at the same time as director in more than twenty (20) Companies. No Director of the Company is a member in more than ten (10) committees or is a Chairman of more than five (5) committees (Audit and Stakeholders Relationship Committee) across all listed Companies in which he/she is a director.

As on 31st March, 2022, the Board of Directors of the Company consists of four Executive functional Directors, including a Chairman and Managing Director, two part-time Director (Government Nominee) and five part-time Non-Official (Independent) Directors.

Matrix setting out the skills/ expertise/ competence of Board of Directors

CONCOR being a Government Company, all the Directors are appointed as per the nominations from the Government of India by following due procedure. The Company has a competent Board with background and knowledge of the Company's Businesses and also of finance, accounts and general administration. The Board comprises of Directors from diverse experience, qualifications, skills, expertise etc. which are aligned with the Company's business, overall strategy, corporate ethics, values and culture etc. The Board of Directors of the Company comprises of highly professional and competent persons with vast experience in different fields of management. The credentials of the Board of Directors have been given in the annual report of the Company and same have also been placed on the website of the Company.

DPE vide its OMs F. No.18 (17)/2005-GM, dated 24.05.2018 and 18.07.2018 had mandated to hold at least one or two Board Meeting(s)/Strategic Meet(s) or Conference(s) etc. at any of the prescribed locations to boost tourism sector of the country. Further, vide DO No. NT-1101/3/2021, dated 25.10.2021, Ministry of Tourism has communicated the decision that all Central Government Ministries and PSUs to schedule their meeting, conferences, exhibitions, etc. at one of the identified destinations to promote tourism during off-season (9April-September). However due to Covid pandemic and travel restrictions, no such meeting was convened during the year.

The Board met 6 (Six) times, on the dates mentioned below, for transacting various businesses during the financial year 2021-22:

Board Meeting No.	Board Meeting Dates
218	21.05.2021
219	29.07.2021
220	21.10.2021
221	30.11.2021
222	20.01.2022
223	31.03.2022

The Composition of the Board, attendance of Directors at the Board Meetings during the year 2021-22 and the last Annual General Meeting and the number of other directorships, Chairmanships and committee memberships, as provided by the respective director(s) are given below:

Sl. No.	Category of Directorship	Name of Director	No. of Board Mtgs. (!)		Attendance at last AGM	No. of Other committee		No. of other	
			Held	Attended		Memb ership	Chairm anship	Directo rship	Chairm anship
(I) Executive Chairman/Directors									
1.	Chairman and Managing Director	Shri V. Kalyana Rama (DIN: 07201556)	6	6	Yes	Nil	Nil	3	2
2.	Director (Domestic Division)	Shri P. K. Agrawal (DIN: 07557080)	6	5	Yes	3	1	3	Nil
3.	Director (Intl. Marketing & Ops.)	Shri Sanjay Swarup (DIN: 05159435)	6	6	Yes	1	Nil	3	Nil
4.	Director (Projects & Services)	Shri Rahul Mithal (DIN : 07610499) Tenure was upto 06.10.2021.	2	2	Yes	2	Nil	1	Nil
5.	Director (Finance) & CFO	Shri. Manoj Kumar Dubey (DIN : 07518387)	6	6	Yes	Nil	Nil	Nil	Nil
(II) Part-Time Govt. Directors {Ministry of Railways(MoR)}									
6.	Director { Additional Member (Planning), MoR}	Shri Rajesh Argal (DIN: 09171980) Tenure was from 13.05.2021	6	6	Yes	3	Nil	3	Nil
7.	Director {Exe.Dir.TT(F), MoR}	Shri Manoj Singh (DIN : 08898995)	6	6	Yes	Nil	Nil	1	Nil
(III) Part – time Non- Official Directors (Independent)									
8.	Director	Shri Jayasankar M. K. (DIN: 08523769)	6	6	Yes	Nil	Nil	Nil	Nil
9.	Director	Shri. Satendra Kumar (DIN: 09344018) Tenure was from 09.11.2021	3	3	NA	Nil	Nil	Nil	Nil
10.	Director	Shri Kedarashish Bapat (DIN: 02535543) Tenure was from 09.11.2021	3	3	NA	Nil	Nil	2	Nil
11.	Director	Shri Chesong Bikramsing Terang (DIN: 09401230) Tenure was from 16.11.2021	3	3	NA	Nil	Nil	Nil	Nil

12.	Director	Smt. Chandra Rawat (DIN: 09409425) Tenure was from 23.11.2021	3	3	NA	Nil	Nil	Nil	Nil
13	Director	Shri Deepak Shetty (DIN: 07089315) Tenure upto 13.07.2021	1	1	NA	11	7	4	Nil

! Held and attended during their period of Directorship during FY 2021-22.

Note: a) Directors are not inter se related to each other.

b) The information for number of other committee membership/chairmanship and number of other Directorship/Chairmanship is the position as per last disclosure given by the Director concerned.

c) Particulars of Directorship in other listed companies:

i. Shri Rajesh Argal, Govt. Nominee Director of the company was also on the Board of IRCON International Limited and Rail Vikas Nigam Limited as Govt. Nominee Director.

d) Number of shares held by Non-Official Directors: Nil

REMUNERATION OF DIRECTORS:

As a Government of India Undertaking, the functional Directors are appointed by the President of India through Ministry of Railways. Their remuneration is drawn as per Industrial Dearness Allowance (IDA) pay-scales and terms and conditions determined by the Government. The Payment made to the functional Directors of the Company includes performance incentive, as per the policy of the Company, which is applicable to all the employees of the Company and is based upon performance parameters. The details of remuneration of functional Directors for the financial year 2021-22 are as under:

(In Rs. Lakhs)

Name of the Director	Salary & Allowances	Perquisites	Contribution to PF & Benefits	Total
Shri V. Kalyana Rama, Chairman and Managing Director	62.99	4.64	9.64	77.27
Shri Pradeep K. Agrawal, Director (Domestic Division)	62.50	4.10	9.43	76.03
Shri Sanjay Swarup, Director (Int. Marketing & Operations)	58.17	5.05	8.82	72.04
Shri Rahul Mithal, Director (Projects & Services)	32.55	2.56	4.36	39.47
Shri Manoj Kumar Dubey, Director (Finance) & CFO	52.19	3.79	7.40	63.38

Note: The above remuneration does not include provision made on actuarial valuation of retirement benefit schemes, provision made towards post retirement benefits and performance incentive benefits payable to the whole time Functional Directors as employees of the Company as per the policy applicable to all employees of the Company as per DPE Guidelines.

The Government Nominee Directors do not draw any remuneration from the Company. During the year 2021-22, the sitting fee being paid to part-time non-official Directors (Independent) was Rs.40,000/- per meeting of the Board and Audit & Ethics Committee and Rs.30,000/- per meeting for other Committee meeting, including separate meeting of Independent Directors. In addition the incidental expenses related to their travel and stay were also borne by the Company.

The details of sitting fee paid to part-time non-official (Independent) Directors, for attending meetings of the Board of Directors and Committee(s) thereof, during the year are given below:

Name of the Directors	(Figures in Rs. Lakhs*)
Shri Jayasankar M.K.	7,60,000/-
Shri Satendra Kumar (w.e.f. 09.11.2021)	2,20,000/-
Shri Kedarashish Bapat (w.e.f. 09.11.2021)	2,10,000/-
Shri Chesong Bikramsing Terang (w.e.f. 16.11.2021)	2,10,000/-
Smt. Chandra Rawat (w.e.f. 23.11.2021)	2,10,000/-
Shri Deepak Shetty (upto 13.07.2021)	1,70,000/-

*excluding applicable tax.

MEETING OF INDEPENDENT DIRECTORS:

In terms of provisions under the code of Independent Directors under Companies Act, 2013 and SEBI (LODR) Regulations, Independent Directors are required to meet at least once in a financial year. Accordingly, a meeting of Independent Directors of the Company was held on 25.02.2022 without the presence of Chairman & Managing Director, functional, Govt. Directors and the management team. The meeting was attended by all the Independent Directors as existed on the date of the meeting in person or through Audio Video means. In the said meeting, the Independent Directors discussed the matters to be taken up at the separate meeting of Independent Directors in terms

of applicable provisions of Companies Act 2013, SEBI (LODR) Regulations, 2015 and DPE Guidelines, including their roles and responsibilities, the board processes, the efficacy and quality & quantity of information being made available to Board, compliance of laws, training of Directors, etc. Further, the provision prevailing in Schedule IV of the Companies Act 2013 states that review of performance of Chairperson, non-independent directors and the Board as a whole shall be done by the Independent Directors in their separate meeting. It has also been provided that on the basis of performance evaluation of Independent Directors done by the board, it shall be determined whether to extend or continue their term of appointment. In this regard, in terms of the notifications issued under the Companies Act, 2013 the provisions related to evaluation of Chairperson, non-independent directors and the Board as a whole shall not apply to Government Companies. The said notification provides that the above provisions of Schedule IV of the Companies Act, 2013 regarding evaluation of performance of Chairperson, non-Independent Directors, Board and Independent Directors shall not apply to a Government Company if the requirements in respect of same are specified by the concerned Ministries or Departments of the Central Government and such requirements are complied with by the Government companies. Since the appointment of all Directors in the Company is decided by the Govt. of India, in terms of provisions of the Companies Act, 2013 the requirement related to evaluation of directors as stated in Schedule-IV are not applicable to CONCOR. The minutes of meeting of independent Directors were placed in the meeting of the Board of Directors.

NOMINATION & REMUNERATION COMMITTEE:

In terms of provisions of Section 178 of the Companies Act 2013 and provisions of SEBI (LODR) Regulations, your Company had a committee of the Board viz., 'Nomination & Remuneration Committee'. However, CONCOR being a government Company, the provisions of Section 178 in respect of identifying persons who are eligible to become directors and formulating criteria for determining their qualification, etc. are not applicable to it. The Committee's terms of reference is to deal with matters specified under Section 178 of the Companies Act 2013, SEBI (LODR) Regulations and activities to be carried out by the HR & Remuneration Committee under the DPE guidelines. It inter-alia examines and provides inputs on HR policies and initiatives of the Company besides finalization of the annual variable pay and policy for its distribution across the Executives and Non-unionized Supervisors.

During the year, four meetings of Nomination and Remuneration Committee were held on 21.05.2021, 28.07.2021, 21.10.2021 and 19.01.2022. The necessary quorum was present for all the meetings. The membership of this committee and the attendance of members in the meetings held during the year, were as under:

Name of the Directors	Position	Number of Meetings*	
		Held	Attended
Shri Jayasankar M.K., Non-Official part-time Director	Chairperson	4	4
Shri Manoj Singh, Govt. Nominee Director	Member	4	4
Shri. Rajesh Argal Govt. Nominee Director (w.e.f. 23.07.2021 to 30.03.2022)	Member	3	3
Smt. Chandra Rawat, Non-Official part-time Director (w.e.f. 30.11.2021)	Member	1	1
Shri Deepak Shetty, Non-Official part-time Director (Tenure was upto 13.07.2021)	Member	1	1

* Held and attended in their tenure in the committee during the year.

AUDIT & ETHICS COMMITTEE:

The Audit & Ethic Committee constituted by the Company is in accordance with the provisions of Companies Act, 2013 read with SEBI (LODR) Regulations. The terms of reference of the Audit and Ethics committee are in accordance with the provisions of the Companies Act, 2013, the guidelines set out in SEBI (LODR) Regulations and the DPE guidelines, which inter alia include recommendation for appointment, remuneration and terms of appointment of auditors, review and monitor the auditor's independence and performance, effectiveness of audit process, review of the related party transactions, director's responsibility statement, quarterly and annual financial results before submission to the Board, scrutiny of inter-corporate loans and investments, evaluation of internal

financial controls and risk management systems, etc. Further, the Committee oversees financial reporting process and the disclosure of its financial information, reviews the adequacy of internal audit function and internal control systems and discusses with internal auditors any significant findings and follow-up thereon from time to time. The Committee attempts to ensure that decision making in the Company is objective and there are adequate internal controls to ensure efficient realization of revenue and due propriety of expenditure. The Committee invites the executives of the Company, as it considers appropriate, including Chairman & Managing Director, head of Finance, representative of Statutory Auditors, representative of Internal Auditors and others at its meetings.

As on 31.03.2022, out of the three members of this Committee two were Independent Directors. Executive Director (Finance) & Company Secretary acts as Secretary to this Committee. The Audit & Ethics Committee met four times during the financial year 2021-22 on 21.05.2021, 28.07.2021, 20.10.2021 and 19.01.2022. The necessary quorum was present for all the meetings of this committee. The details of Audit & Ethics Committee meetings held and attendance of the Committee members at the meetings conducted during the year, were as under:

Name of the Directors	Position	No. of Meetings*	
		Held	Attended
Shri Satendra Kumar, Non-Official part-time Director, (w.e.f. 30.11.2021)	Chairman/Member	1	1
Shri Jayasankar M.K., Non-Official part-time Director,	Member	4	4
Shri Sanjay Swarup, Director (IM&O)	Member	4	4
Shri Deepak Shetty, Non-Official part-time Director, (upto 13.07.2021)	Chairman/Member	1	1
Shri. Rajesh Argal, Govt. Nominee Director, (w.e.f. 23.07.2021 to 29.11.2021)	Member	2	1

* Held and attended in their tenure in the committee during the year.

STAKEHOLDERS' RELATIONSHIP COMMITTEE:

CONCOR has a Stakeholders' Relationship Committee which is in compliance with the provisions of section 178 of Companies Act, 2013 and SEBI (LODR) Regulations. The Committee periodically reviews the status of shareholders grievances and redressal of the same and various aspects of protecting interests of shareholders. The terms of reference of this committee inter-alia include resolving the grievances of the security holders including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc, review of measures taken for effective exercise of voting rights by shareholders, review of various measures and initiatives taken by the Company, etc.

The Committee met four times during the financial year 2021-22 on 20.05.2021, 28.07.2021, 21.10.2021 and 19.01.2022. The necessary quorum was present for all the meetings. Executive Director (Finance) & Company Secretary acts as the Secretary of the Committee and is also the Compliance Officer in terms of Listing Agreements with the Stock Exchanges. The details of Stakeholders' Relationship Committee meetings held and attendance of the Committee members at the meetings conducted during the year, were as under:

Name of the Directors	Position	No. of Meetings*	
		Held	Attended
Shri Kedarashish Bapat, Non-Official part-time Director (w.e.f. 30.11.2021)	Chairman	1	1
Shri Manoj Singh, Govt. Nominee Director, (w.e.f. 23.07.2021)	Member	3	3
Shri Chesong Bikramsing Terang, Non-Official part-time Director, (w.e.f. 30.11.2021)	Member	1	1
Shri Manoj Kumar Dubey, Director (Finance) & CFO	Member	4	4
Shri Rahul Mithal, Director (Projects & Services), (upto 06.10.2021)	Member	2	2

Shri Deepak Shetty, Non-Official part-time Director, (upto 13.07.2021)	Member	1	1
Shri Jayasankar M.K., Non-Official part-time Director, (w.e.f. 23.07.2021 to 29.11.2021)	Member	2	2

* Held and attended in their tenure in the committee during the year.

The Company has taken various steps to ensure that the shareholders related matters/issues are given due priority and are resolved within a reasonable period. For this purpose the Company has an exclusive designated e-mail address investorrelations@concorindia.com. Company's Registrar and Transfer Agent (R&TA) has designated an exclusive e-mail address concor@beetalfinancial.com to facilitate investors to register their complaints, if any. Member(s) may also visit the website at www.concorindia.com, Investors Grievances Section for further reference. During the year, the Company has addressed its investor grievances expeditiously. No investor complaint was pending at the end of financial year 2021-22.

SHARE TRANSFER COMMITTEE & SYSTEM:

The Company has a Share Transfer Committee in place which considers the requests for transfer/transmission of shares wherever allowed, issue of duplicate share certificate, re-materialization etc. The composition of the Share Transfer Committee of the Company is as under:

Director (Domestic Division)	-	Chairman
Director (International Marketing & Operations)	-	Member
Executive Director (Finance) & Company Secretary	-	Member

The trading of shares of CONCOR is in compulsory demat form. The Company has appointed M/s. Beetal Financial & Computer Services (P) Ltd. as Registrar and Share Transfer Agent (R&TA), to effect the transfer of shares, depository connectivity and other related work. No request was received for transfer of shares in physical mode during the financial year 2021-22.

CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY (CSR & S):

The Company has a well laid down Board approved CSR policy in place, which was recommended by the CSR committee of the Board. There is a board level CSR Committee (Tier-I) constituted in the Company. The CSR Committee inter-alia formulates and recommends to the Board the CSR policy and expenditure to be incurred on CSR activities and monitors the policy/activities from time to time. This Committee assists the Board in taking decisions on CSR related policies/activities and the minutes of its meeting providing therein its deliberations, recommendations, decisions, etc. are placed before the Board of Directors for information, noting, consideration, necessary directions, decision and compliance with the other regulatory requirements and Govt. Guidelines in this regard.

Your Company has a two Tier system for management and implementation of CSR & S activities. Tier-I CSR Committee is a Board level committee and Tier-II Committee is a below board level committee of Senior Executives of the Company headed by Executive Director (P&S and CSR), which assists the Board level committee (Tier-I) in carrying out their functions. The constitution of the committee is in accordance with the provisions of Companies Act, 2013 and revised guidelines of DPE on this matter. The Tier-I Committee has met four times during the year on 20.05.2021, 28.07.2021, 20.10.2021 and 19.01.2022 to transact various businesses. The particulars of Tier-I CSR committee meetings held and attendance at those meetings of the committee members is as under:

Name of the Directors	Position	Number of Meetings*	
		Held	Attended
Shri V. Kalyana Rama, Chairman & Managing Director	Chairman	4	4
Shri Pradip K. Agrawal, Director (Domestic Division)	Member	4	3
Smt. Chandra Rawat, Non-Official part-time Director, (w.e.f. 30.11.2021)	Member	1	1

Shri Chesong Bikramsing Terang, Non-Official part-time Director, (w.e.f. 30.11.2021)	Member	1	1
Shri Jayasankar M.K., Non-Official part-time Director, (upto 29.11.2021)	Member	3	3

* Held and attended in their tenure in the committee during the year.

RISK MANAGEMENT COMMITTEE (RMC):

Risk evaluation and management is an ongoing process within the organization. CONCOR has a robust risk management system in place to identify, monitor and minimize risks. The Board of Directors reviews the risk management mechanism in the Company periodically. The Company had a Risk Management Committee (RMC) comprising of functional and independent Directors of the Company. The terms of reference of RMC inter-alia includes providing direction to the Risk Management initiative, laying down procedures about risk assessment and minimization, development and implementation of a risk management policy, review quality of mitigation plans, etc. The Committee met four times during the year on 20.05.2021, 28.07.2021, 20.10.2021 and 19.01.2022. The minutes of the meetings of this Committee are placed before the Board of Directors. The particulars of membership and meetings held during the year and attendance at those meetings of the committee members is as under:

Name of the Directors	Position	Number of Meetings*	
		Held	Attended
Shri Pradip K. Agrawal, Director (Domestic Division)	Chairman	4	4
Shri Sanjay Swarup, Director (International Mktg. & Operations)	Member	4	4
Shri Manoj Kumar Dubey, Director (Finance)	Member	4	4
Shri Satendra Kumar, Non-Official part-time Director, (w.e.f. 30.11.2021)	Member	1	1
Shri Kedarashish Bapat, Non-Official part-time Director (w.e.f. 30.11.2021)	Member	1	1
Shri Deepak Shetty, Non-Official part-time Director (upto 13.07.2021)	Member	1	1
Shri Rahul Mithal, Director (Projects & Services) (upto 06.10.2021)	Member	2	2
Shri Jayasankar M.K., Non-Official part-time Director, (w.e.f. 23.07.2021 to 29.11.2021)	Member	2	2

* Held and attended in their tenure in the committee during the year.

GENERAL BODY MEETINGS:

Details of date, location and time of last three Annual General Meetings (AGMs) are as under:

AGM Date	Location	Time
29.09.2021	Through Video Conferencing/ Other Audio Visual Means (VC/OAVM)	3.00 p.m.
29.09.2020	Through Video Conferencing/ Other Audio Visual Means (VC/OAVM)	3.00 p.m.
27.08.2019	Auditorium National Railway Museum, Nyaya Marg, Near Bhutan Embassy, Chanakyapuri, New Delhi- 110021.	4.00 p.m.

SPECIAL RESOLUTION(S) PASSED DURING PREVIOUS THREE YEARS:

A. No Special Resolution was passed by shareholders at AGM held on 29.09.2021.

B. No Special Resolution was passed by shareholders at AGM held on 29.09.2020.

C. Following Special Resolution(s) were passed by shareholders at AGM held on 27.08.2019:

- (i) “Resolved that pursuant to the applicable provisions of the Companies Act, 2013 and Rules made thereunder, Shri Kamlesh Shivji Vikamsey (DIN: 00059620), who was re-appointed as a Non-official Independent Director by the Ministry of Railways vide its order no.2009/PL/48/1 (Pt.3), dated 11.07.2019 giving reference to DoPT notification no.22/7/2019-EO(ACC), dated 08.07.2019 and was accordingly reappointed as Director of the Company w.e.f. 01.04.2019 by the Board of Directors on 31.07.2019 and in respect of whom the Company has received a notice in writing from the director himself, be and is hereby re-appointed as a Director of the Company for a period of one year ending on 31.03.2020 or until further orders, whichever is earlier.”
- (ii) “Resolved that pursuant to the applicable provisions of the Companies Act, 2013 and Rules made thereunder, Shri Sanjeev S. Shah (DIN: 00323163), who was re-appointed as a Non-official Independent Director by the Ministry of Railways vide its order no. 2009/PL/48/1 (Pt.3), dated 11.07.2019 giving reference to DoPT notification no. 22/7/2019-EO(ACC), dated 08.07.2019 and was accordingly reappointed as Director of the Company w.e.f. 01.04.2019 by the Board of Directors on 31.07.2019 and in respect of whom the Company has received a notice in writing from the director himself, be and is hereby re-appointed as a Director of the Company for a period of one year ending on 31.03.2020 or until further orders, whichever is earlier.”

RESOLUTION PASSED THROUGH POSTAL BALLOT/ E-VOTING DURING THE YEAR:

No resolution was passed through postal ballot/ e-voting during the year 2021-22. Further there is no proposal to be conducted through postal ballot at the ensuing AGM.

DISCLOSURES:

- i) During the year, there was no transaction of material nature with the directors or their relatives that had potential conflict with the interest of the Company.
- ii) The CEO and CFO of the Company has certified the specified matters to the board and Audit & Ethics committee as required under the SEBI (LODR) Regulations. In terms of SEBI (LODR) Regulations, a Certificate duly signed by Shri V. Kalyana Rama, Chairman & Managing Director and Shri Manoj Kumar Dubey, Director (Finance) & CFO was placed before the Board of Directors in its 224th meeting held on 19.05.2022 while consideration of the Annual Financial Statements of the Company for the financial year ended on 31.03.2022.
- iii) CONCOR’s Board framed the Code of Conduct for Board members and Senior Management Personnel, effective from first day of January, 2006. The code of conduct has been revised from time to time so as to incorporate the changes in framework and reporting formats. Further, it is hereby declared and certified that the Provisions of Code of Conduct have been affirmed to be complied with by the Board Members as well as by the Senior Management Personnel for the financial year ended 31.03.2022. A declaration in this regard, confirming the above is enclosed. The said Code of Conduct is available on the website of the Company at http://www.concorindia.co.in/assets/pdf/Code_of_conduct.pdf.
- iv) Your Company has filed report on Corporate Governance in specified format(s) to Stock Exchanges, Ministry of Railways & DPE within the stipulated time provided for the same.

- v) Pursuant to Section 177 of the Companies Act, 2013 and the Listing Regulations, CONCOR has a Whistle-Blower Policy which establishes a vigil mechanism for Directors and employees to report genuine concerns regarding unethical behaviour, actual or suspected fraud(s), etc. The said mechanism also provides for adequate safeguards against victimization of persons who use such mechanism and makes provision for direct access to the Chairperson of the Audit & Ethics Committee in appropriate or exceptional cases. In this matter, the Company affirms that no personnel have been denied access to the Audit & Ethics Committee. The said Whistle-Blower Policy has been hosted on the website of the Company at <http://www.concorindia.co.in/assets/pdf/WhistleBlowerPolicy.pdf>.
- vi) In compliance with the provisions of SEBI (Prohibition of Insider Trading) Regulations, 1992, (as amended from time to time) and to preserve the confidentiality and prevent misuse of unpublished price sensitive information, the Company has adopted a Policy for Prohibition of Insider Trading for Directors and specified employees of the Company. This policy also provides for periodical disclosures from designated persons as well as pre-clearance of transactions by such persons. The said Policy has been updated from time to time and hosted on the website of the Company at http://www.concorindia.co.in/assets/pdf/CONCOR_INSIDER_TRADING_DISCLOSURE_RULES.pdf.
- vii) The Dividend Distribution Policy (DDP) of the Company is available on website of the Company under 'Investors Relations Section' at <https://concorindia.co.in/assets/pdf/CONCOR-Dividend-Distribution-Policy.pdf>.
- viii) The Company has laid down procedure to apprise the Risk Management Committee and the Board about the risk assessment and mitigation plans and procedures of the Company. The same are reviewed by them to ensure that the integrated risks are managed through a properly defined framework and reported from time to time.
- ix) The Company has systems in place for monitoring statutory and procedural compliances. The Board has been reported the status of the same so as to ensure proper compliances of all laws applicable to the Company.
- x) All mandatory requirements on Corporate Governance in DPE guidelines for CPSEs and SEBI (LODR) Regulations have been duly complied with by the Company for the year 2021-22, except those relating to appointment of requisite number of independent Director(s) on the Board of Directors during the year.
- xi) No item of expenditure has been debited in books of accounts, which were not for the purposes of the business and no expenses, which were personal in nature, have been incurred for the Board of Directors and top Management.
- xii) In the current year, the Other Expense were Rs.218.78 Crore which also include Administrative & Office expenses. Last year the expenditure on this account was Rs.265.45 Crore. The percentage of this expenditure to total expenses during current and previous year was 3.39% and 4.49% respectively.
- xiii) The Company has not entered into any material financial or commercial transactions with the directors or the management or their relatives or the Companies and firms, etc., in which they are either directly or through their relatives interested as directors and/or partners. Further, the transactions with related parties are in the ordinary course of business and at arm's length and the disclosure of the same has been made as per requirements of relevant Accounting Standards in Notes to the Financial Statements of the Company. The policy on dealing with related party transactions has been placed on the website of the Company at http://www.concorindia.co.in/assets/pdf/CONCOR_Policy_MRPT.pdf.
- xiv) Your Company nominates its representatives on the Boards of its joint ventures and subsidiary Companies and monitors the performance of such Companies periodically. In terms of Listing Regulations and DPE guidelines, performance of the subsidiary Companies is inter-alia reviewed by the Audit & Ethics committee and the Board as under:

- a. Financial Statements of the subsidiary Companies are reviewed by the Board & Audit & Ethics Committee.
 - b. Minutes of the meetings of Audit Committee and Board of subsidiary Companies are placed before the Audit & Ethics Committee and Board of the Company respectively.
- xv) Your Company does not have material listed or unlisted Indian subsidiary Companies in terms of SEBI (LODR) Regulations and DPE guidelines on Corporate Governance.
- xvi) As required under Regulation 16(1)(c) of the SEBI (LODR) Regulations, the Company has a Policy for determining 'material' subsidiaries which has been placed on the website of the Company at http://www.concorindia.co.in/assets/pdf/CONCOR_Policy_MRPT.pdf.
- xvii) The Board members, based on their requirements, attended various seminars, conferences, training programmes from time to time. Further, as per the requirement of Corporate Governance Guidelines issued by Department of Public Enterprises (DPE), for imparting training to directors, the Company takes initiatives and directors are being nominated on training programmes organized by DPE, SCOPE and other reputed agencies from time to time. The Company also conducts familiarization program for its new Independent Directors. Company's policy in this regard has been hosted on its website at <http://www.concorindia.co.in/assets/pdf/Policy%20on%20Familiarisation%20program.pdf>. The particulars of training imparted to the directors during the year, has been disclosed on the website of the Company at <http://www.concorindia.co.in/assets/pdf/DetailsoftrainingImpartedtoIndependentDirectors.pdf>.
- xviii) There were no instances of penalties / strictures imposed on the Company by the Stock Exchanges or SEBI or any statutory authority due to non-compliance on any matter related to capital markets during the last three years, except fine(s) imposed by NSE and BSE with regard to the matters stated herein below:

One matter was for not having requisite number of Independent Directors on Company's Board. Board of Directors (BOD) of the Company were apprised about the above and it was decided by BOD that as appointment of Independent Director(s) is done by the Government and the Company has been regularly requesting Government to appoint the requisite number of Independent Directors on its Board, therefore being a Government Company the fine is not payable by CONCOR. As per above decision of BOD, the fines imposed by BSE and NSE for above quarters were not paid by the Company. The decision of BOD was informed to the Stock Exchange and to the administrative ministry i.e. Ministry of Railways.

Other matters are related to delay in providing the information in the XBRL format for the related party transactions for the half year ended on 30.09.2021, composition of Audit Committee for part of the quarter ended on 31.12.2021 and composition of the nomination and remuneration Committee for some part of the quarters ended on 31.12.2021 and 31.03.2022. In these matters, as well citing the technical glitches and due to not having requisite number of Independent Directors on the Board during the relevant periods, the Company has requested the Stock Exchanges to waive the fines imposed. In respect of these matters no compliances are pending from Company's side as all required compliances for the year 2021-22 have been done. Further, these matters have been informed to the Board of Directors and the administrative ministry i.e. Ministry of Railways.

The total fine imposed by BSE and NSE during various quarters (December 2018, March 2019, June 2019, September 2019, December 2020, March 2021, June 2021, September 2021, December 2021 and March 2022) of last three years, including GST was Rs.1,11,55,720/-. Subsequently, considering the Company's representation to the Stock Exchanges, NSE has waived some of the fines imposed by them for the quarters December 2018, March 2019, June 2019 and September 2019. The Company has requested NSE & BSE to waive fines imposed for other quarters as well and their decision on the same is awaited.

- xix) During the year the certificate confirming due compliance of the share transfer formalities by the Company [under Regulation 40 of SEBI (LODR) Regulations, 2015]; and quarterly Reconciliation of Share Capital

Audit Report [under SEBI (Depositories and Participants) Regulations, 2018] were obtained from practicing Company Secretary and the same were submitted to the Stock Exchanges within the stipulated time.

- xx) No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
- xxi) No fraud has been reported by the Auditors to the Audit & Ethics Committee or the Board.
- xxii) The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.
- xxiii) Shri Satendra Kumar, Shri Kedarashish Bapat, Shri Chesong Bikramsing Terang and Smt. Chandra Rawat were appointed as Independent Directors on the Board of the Company during the year and considering their integrity, expertise and experience, Board recommends their appointment by shareholders on the Board of the Company.
- xxiv) Company has received declarations from all Independent Directors of the Company confirming that they meet the criteria of independence prescribed under the Act and the Listing Regulations. On the basis of said confirmation, it is confirmed that these Directors are meeting the criteria of independence.
- xxv) During the year 2021-22, total Fee on consolidated basis paid to M/s S. N. Nanda & Co., Statutory Auditor of the Company and all entities in the network of the firm/ network entity of which the Statutory Auditor is a part, if any, by the Company and its subsidiaries was Rs.29.95 lakhs, excluding GST.
- xxvi) In relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, One (01) complaint was received during the year 2021-22 which is under investigation and report would be submitted by the nominated Committee.

MEANS OF COMMUNICATION:

Website Updation:

Regarding Electronic means of communications, the Quarterly Un-audited financial results, shareholding pattern and Annual Report are uploaded on CONCOR website www.concorindia.co.in and these are updated based on information provided from time to time. Tenders of various Departments are uploaded on CONCOR's website and also on Central Public Procurement Portal (CPPP) <http://eprocure.gov.in> for giving wide publicity and ensuring transparency in tendering process. Investor Relations page on CONCOR website provides various updated details related to investors in compliance with SEBI Guidelines.

Auto Mails:

Auto mails from all commercial systems and other online systems are being sent to customers / stakeholders as per the requirement.

SMS based Container query:

CONCOR provides SMS based Container Tracking facility to its customers. This is in line with website query of track and trace of containers. This is a facility by which any customer can track their container by sending a SMS through their mobile phone. The query can be made by typing "ci (single space) container no." for EXIM containers and type "cd (single space) container no." for domestic containers and sending it to 56677.

Auto SMS:

CONCOR has introduced SMS alert system for PDA Credit of its customer and salary and reimbursement credits for employees and for vendor payments as well.

Financial Information:

Timely disclosure of consistent, relevant and reliable financial information on financial performance is at the core of good governance. Towards this end and in order to attain maximum shareholders' reach, the financial results of

the Company during the year 2021-22 were communicated to the Stock Exchanges and were published in leading dailies having wide circulation across the country. In addition, the updated information relating to financial results, shareholding pattern and other disclosures are available on the website of the Company.

Further, the Company communicates with its shareholders through its Annual Report, General Meetings and disclosures through website. All important information pertaining to the Company is mentioned in the Annual Report for each financial year containing inter- alia Audited Financial Statements (Standalone & Consolidated), Directors' Report, Auditors' Report, Report on Corporate Governance, etc. which is circulated to the members and others entitled thereto.

Investors/Analysts meetings:

Post results conference calls conducted to investors' and analysts on the Company's quarterly, half-yearly as well as annual financial results. The presentations, schedule of analyst or investors meet, the audio/video of Post results conference calls and their transcripts are also placed on the Company's website as well as on the website of Stock Exchanges. No Unpublished Price Sensitive Information is being discussed in meeting/presentation with institutional investors and financial analysts.

Website:

The Company's website (www.concorindia.co.in) contains a separate dedicated section 'Investor Relations' where relevant information/details are available.

Annual Report:

The Annual Report containing, inter alia, Audited Financial Statements, Audited Consolidated Financial Statements, Board's Report, Auditors' Report and other important information is circulated to members and others entitled thereto. The Management's Discussion and Analysis (MD&A) & Business Responsibility Report forms part of the Annual Report. The Company's Annual Report is also available in downloadable form on the Company's website and can be accessed at <http://www.concorindia.co.in>.

In respect of financial year 2021-22, in terms of exemption granted by MCA vide General Circular No. 02/2022 dated 05th May, 2022 read with General Circular No. 02/2021 dated 13th January, 2021; General Circular No. 20/2020 dated 5th May, 2020; General Circular No. 14/2020 dated 8th April, 2020 and General Circular No. 17/2020 dated 13th April, 2020 and by SEBI Circular no. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated 13th May, 2022, Annual Reports have been circulated among the members whose email IDs are available with the Company through electronic mode and hard copy of the full annual report for the year 2021-22, will be provided to those shareholders who would request for the same. Accordingly, no physical copies of the Annual Reports are being circulated among the members of the Company.

Chairman's Communiqué:

The printed copy of the Chairman's speech is made available to shareholders at Annual General Meeting. The document is also put on the Company's website and sent to the Stock Exchanges.

Reminder to Investors:

Reminders for unclaimed/ unpaid dividend amount on equity shares are sent to the shareholders / debenture holders as per records every year.

NSE Electronic Application Processing System (NEAPS):

The NEAPS is a web-based application designed by NSE for issuer Companies. All periodical/ event based compliance filings like shareholding pattern, corporate governance report, disclosures of material events, statement of investor complaints, among others are filed electronically on NEAPS.

BSE Corporate Compliance & Listing Centre ("Listing Centre"):

BSE's Listing Centre is a web-based application designed for issuer Companies. All periodical/ event based compliance filings like shareholding pattern, corporate governance report, disclosures of material events, statement of investor complaints, among others are filed electronically on the Listing Centre.

SEBI Complaints Redress System (SCORES):

The investor complaints are processed in a centralised web-based complaints redressal system. The salient features of this system are: centralised database of all complaints, online upload of Action Taken Reports (ATRs) by concerned companies and online viewing by investors of actions taken on the complaint and its current status.

DIVIDEND:

Book closure and Dividend payment dates

For the financial year 2021-22, the Board of Directors recommended the payment of dividend, for which the Record Date/Book Closure and dividend payment dates are as under:

S. No.	Dividend Declared	Dividend	Record Date/ Book Closure	Dividend Payment Date
1.	1 st Interim Dividend	80% (Rs.4.00 per share of Rs.5/- each)	03.11.2021	16.11.2021
2.	2 nd Interim Dividend	40% (Rs.2.00 per share of Rs.5/- each)	03.02.2022	14.02.2022
3.	Final Dividend	60% (Rs.3.00 per share of Rs.5/- each)	22.09.2022 to 28.09.2022	03.10.2022 Onwards

The Company has proposed a Final dividend of 60% (Rs.3.00 per equity share of Rs.5/- each) on the paid-up equity share capital, for the year ended on 31.03.2022, which shall be paid within 30 days after its approval by the shareholders in AGM.

Change of Address/Bank Details/NECS Mandate/E-mail ID:

For change of address/bank details/dividend mandate/E-mail ID, Members may approach –

- i) if shares are held in physical mode, to the Company/R&TA of the Company.
- ii) if shares are held in electronic mode, to their Depository Participant (DP). The Company/R&TA will not entertain such requests, if any.

Bank Account details and 9-digit MICR Code of their Bankers, as noted in the records of their DP is used for the purpose of overprinting on Dividend Warrants or remittance of dividend through permitted electronic modes, wherever applicable. It is, therefore, necessary that the members holding shares in electronic mode should ensure their correct bank details and/or 9-digit MICR Code number are noted in the records of the DP so that no rejection takes place. As per the dividend mandate noted in the records of DP, the amount of dividend will be credited directly to bank account of the shareholder. The credit of dividend amount can also be confirmed from your pass book/bank statement.

Transfer of unpaid/unclaimed amounts to Investor Education and Protection Fund:

Pursuant to the applicable law, dividend amount(s) remaining unclaimed and unpaid for a period of seven years is required to be transferred to the Investor Education and Protection Fund (IEPF) established by the Central Government in this behalf.

During the year, your Company had transferred an amount of Rs.58,141/- in the Investor Education and Protection Fund (IEPF) for unclaimed/unpaid final dividend for FY 2013-14. The unclaimed/unpaid interim dividend for the FY 2014-15 for an amount of Rs.1,02,016/- was also due for transfer in the Investor Education and Protection Fund (IEPF) and the same was transferred on 16.04.2022. The particulars in respect of unclaimed/unpaid dividend, indicating name of shareholder, amount of dividend, etc. are also available on the website of the Company at http://www.concorindia.co.in/assets/pdf/unpaid_note.PDF.

The unclaimed/unpaid final dividend for the FY 2014-15 which is due for transfer to IEPF, should be claimed by the members before 10.10.2022. After that date, no claim shall lie against the Company, in respect of the said amount. The due dates of transfer of unpaid/unclaimed dividend to IEPF for the imminent financial years are as under:

S. No.	Financial Year	Dividend Type	Dividend (%)	Last date for claiming Unpaid Dividend	Due date for transfer to IEPF
1	2014-15	Final	54	10.10.2022	09.11.2022
2	2015-16	Interim	80	01.03.2023	31.03.2023
		Final	55	19.10.2023	18.11.2023

Since after the transfer of unpaid/unclaimed amount of IEPF, no claim shall lie against the Company/R&TA, members who have not yet encashed their Dividend Warrant may approach the R&TA/Company for issuance of demand draft(s) upon completion of necessary formalities in the said behalf in lieu of such warrant.

Transfer of shares to Investor Education and Protection Fund:

The shareholders may note that pursuant to the applicable provisions of the Companies Act, 2013 and the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 (“the Rules”) notified by the Ministry of Corporate affairs effective September 7, 2016 as amended from time to time, all unpaid or unclaimed dividends are required to be transferred by the Company to the Investor Education and Protection Fund (“IEPF”) established by the Central Government, after completion of seven years. The Rules, inter alia, contain provisions for transfer of all such shares in respect of which dividend has not been paid or claimed by the shareholders for seven consecutive years or more with IEPF Authority. In accordance with the provisions of Companies Act, 2013, Company has transferred 3,134 such equity shares of Rs.5/- each in respect of which dividend was not claimed by members for seven consecutive years or more to IEPF Authority as per the prevailing provisions under these rules during previous years. Therefore, the shareholders are once again advised to claim their dividend(s) which has remained unpaid/ unclaimed from the Company or its Registrar and Share transfer Agent as the Company is mandated to transfer such shares to IEPF in respect of which dividend has not been paid or claimed by the shareholders for seven consecutive years or more. The Company has uploaded on its website the details of unpaid and unclaimed amounts lying with the Company and details of shares transferred to IEPF and the same can be accessed from www.concorindia.co.in.

GENERAL SHAREHOLDER INFORMATION:

- | | | |
|-------|--|--|
| (i) | Number of Annual General Meeting | 34 th AGM |
| | Date | 28.09.2022 |
| | Time | 03.00 P.M. IST |
| | Venue | Through Video Conference/
Other Audio Visual means. |
| (ii) | Financial Calendar | |
| | The unaudited financial results of 1st, 2nd and 3rd quarter | Within 45 days of close of quarter |
| | Limited Review Report for above Quarterly un-audited financial Results | Within 45 days of close of quarter |
| | Approval and authentication of annual accounts by Board of Directors | Within 60 days of close of Financial year. |
| | Adoption of audited Annual Accounts by Shareholders | Before 30th September, 2022 |
| (iii) | Date of Book Closure | 22.09.2022 to 28.09.2022
(both days inclusive) |
| (iv) | Dividend Payment Date | Within 30 days of Declaration |
| (v) | Listing on Stock Exchanges | (a) The Bombay Stock Exchange Ltd., |

Phiroze Jeejeebhoy Towers,
Dalal Street Fort,
Mumbai – 400001.

(b) National Stock Exchange of India Ltd.,
"Exchange Plaza"
Bandra - Kurla Complex,
Bandra (E), Mumbai – 400051.

(vi) Security Code and ISIN No.
NSE
BSE
ISIN

CONCOR
531344
INE111A01025

(vii) Market Price Data (In Rs.)

Month	NSE		BSE	
	High	Low	High	Low
April'21	608.25	542.00	608.45	542.00
May'21	694.00	555.05	694.00	555.10
June'21	748.00	669.00	748.20	668.75
July'21	704.55	628.05	704.20	628.00
Aug'21	716.00	638.00	715.95	638.35
Sep'21	754.40	676.25	754.10	678.40
Oct'21	722.00	634.00	722.00	633.95
Nov'21	710.80	581.85	710.50	582.40
Dec'21	656.35	593.30	656.30	593.25
Jan'22	696.45	600.55	696.25	601.00
Feb'22	666.00	556.00	666.35	556.50
Mar'22	705.00	556.00	705.30	556.10

(viii) Stock Exchange Index

Month	NSE		BSE	
	High	Low	High	Low
April'21	15044.35	14151.40	50,375.77	47,204.50
May'21	15606.35	14416.25	52,013.22	48,028.07
June'21	15915.65	15450.90	53,126.73	51,450.58
July'21	15962.25	15513.45	53,290.81	51,802.73
Aug'21	17153.50	15834.65	57,625.26	52,804.08
Sep'21	17947.65	17055.05	60,412.32	57,263.90
Oct'21	18604.45	17452.90	62,245.43	58,551.14
Nov'21	18210.15	16782.40	61,036.56	56,382.93
Dec'21	17639.50	16410.20	59,203.37	55,132.68
Jan'22	18350.95	16836.80	61,475.15	56,409.63
Feb'22	17794.60	16203.25	59,618.51	54,383.20
Mar'22	17559.80	15671.45	58,890.92	52,260.82

(ix) Registrar and Share Transfer Agents

M/s Beetal Financial & Computer Services Pvt. Ltd.
BEETAL HOUSE, 3rd Floor, 99, Madangir,
Behind Local Shopping Centre,

New Delhi-110055.
Phone No.011-29961281-83
E-mail id: beetal@beetalfinancial.com

(x) Distribution of Shareholding as on 31.03.2022

No. of equity shares held	No. of Shareholders	% of total	No. of Shares	% of total
01	9,473	6.81	9,473	0.00
02-10	33,285	23.94	2,02,774	0.03
11-50	44,042	31.68	12,60,535	0.21
51-100	18,314	13.17	14,79,051	0.24
101-200	15,589	11.21	23,50,361	0.39
201-750	13,914	10.01	51,24,919	0.84
751-5000	3,396	2.44	53,65,688	0.88
5001-10000	247	0.18	18,14,451	0.30
10001-15000	113	0.08	14,08,376	0.23
15001 & Above*	653	0.48	59,02,78,720	96.88
Total	1,39,026	100.00	60,92,94,348	100.00

*includes President of India/GoI holding of 33,38,84,975 equity shares.

(xi) Geographical Distribution of Shareholding as on 31.03.2022

Name of city	No. of Shareholders	% of total	No. of Shares	% of total
Ahmedabad	4,160	2.99	5,88,961	0.10
Bangalore	7,653	5.50	9,80,744	0.16
Chennai	4,698	3.38	7,31,530	0.12
Kolkata	4,623	3.33	16,28,787	0.27
Mumbai	25,347	18.23	25,92,43,942	42.55
New Delhi*	9,483	6.82	33,78,32,081	55.45
Pune	6,282	4.52	8,39,999	0.14
Others	76,780	55.23	74,48,304	1.21
Total	1,39,026	100.00	60,92,94,348	100.00

*includes President of India/GoI holding of 33,38,84,975 equity shares.

(xii) Shareholding Pattern as on 31.03.2022

Particulars	No. of Shares	% of total
Government of India	33,38,84,975	54.80
Banks, Financial Institutions	2,51,61,899	4.13
Foreign Institutional Investors	14,34,27,010	23.54
Mutual Funds and UTI	7,79,90,644	12.80
Bodies Corporate	25,97,265	0.43
Indian Public	1,70,95,601	2.81
NRIs / OCBs	15,48,877	0.25
Others	75,88,077	1.24
Total	60,92,94,348	100.00

(xiii) Dematerialization of Shares and liquidity:

For electronic trading of shares, CONCOR has an agreement with NSDL & CDSL. Out of 60,92,94,348 Shares listed on Stock Exchanges 60,92,92,992 equity Shares were in demat mode as on 31.03.2022.

(xiv) Outstanding GDRs /ADRs/ Warrants or any convertible instruments: N. A.

(xv) Plant locations: As on 31.03.2022, the Company had total 61 Terminals from which it is operating. Out of which 59 are Company's own terminals comprising of 6 pure Exim Terminals, 36 Combined Container Terminals, 17 pure Domestic Terminals and balance 2 are the terminals for which it has strategic tie up with others.

(xvi) Address for Correspondence : Executive Director (Finance) & Company Secretary
Container Corporation of India Ltd.,
CONCOR Bhawan, C-3, Mathura Road,
Opp. Apollo Hospital, New Delhi – 110076.
Ph. No. 011-41222500
Email: investorrelations@concorindia.com

(xvii) As part of its 'Green Initiatives', now Companies can provide various documents to its Shareholders in electronic form i.e. through e-mail. Your Company is fully committed towards such a welcome initiative and is accordingly requesting its Shareholders to provide or update their e-mail ids with their respective DPs/Company Registrar, as the case may be, and give their option for receiving documents in electronic form. Normally, the shareholders whose email ids were already registered with the respective Depository Participants (DPs) and downloaded from the depositories i.e. NSDL/CDSL and who have not opted for receiving Annual Report in physical form were being furnished information in electronic form. However, in respect of current financial year 2021-22 in view of exemption granted due to Covid-19 pandemic, the Annual Reports have been circulated among the members in electronic form only. In addition, other communications with the shareholders are also being done in the electronic form.

For and on behalf of the Board of Directors

Date: 02.09.2022
Place: New Delhi.

sd/-
(V. Kalyana Rama)
Chairman and Managing Director
DIN: 07201556

**DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS
AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT**

This is to confirm that the Company has adopted a Code of Conduct for its Board and Senior Management personnel which comprises the Board of Directors, all Executive Directors, Chief Vigilance Officer (CVO), Chief General Managers (CGMs), Group General Managers (GGMs). This code is available on the Company's website at http://concorindia.co.in/assets/pdf/Code_of_conduct.pdf.

I confirm that the Company has in respect of the year ended March 31, 2022, received from the Members of the Board and Senior Management Personnel of the Company, a declaration of compliance with the Code of Conduct as applicable to them.

Date: 02.09.2022
Place: New Delhi.

sd/-
(V. Kalyana Rama)
Chairman and Managing Director
DIN: 07201556

ANNEXURE – ‘C’



AKHIL ROHATGI & COMPANY.
Company Secretaries
21, Shamnath Marg, Civil Lines, Delhi – 110054.
Phone : 011-23926504, 9810690633, 8527087435
Email : rohatgi_co_secy@yahoo.co.in
csdelhi84@gmail.com

CERTIFICATE

To the Members of
CONTAINER CORPORATION OF INDIA LIMITED

We have examined the compliance of conditions of Corporate Governance by CONTAINER CORPORATION OF INDIA LIMITED for the year ended 31st March, 2022 as stipulated in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations] in respect of Equity Shares of the said Company listed with Stock Exchanges and the DPE guidelines on Corporate Governance for Central Public Sector Enterprises issued by the ‘Department of Public Enterprises’, Ministry of Heavy Industries and Public Enterprises, Government of India.

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination, carried out is in accordance with the Corporate Governance (Models of Best practices) issued by the Institute of Company Secretaries of India, was limited to the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of certification and have been provided with such records, documents, certification, etc. as had been required by us.

In our opinion and to the best of our knowledge and information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above mentioned SEBI (LODR) Regulations and in the guidelines on corporate governance issued by the ‘Department of Public Enterprises’ except to the extent mentioned below:

The Company did not have:

1. Requisite number of non-executive director (not less than 50% of the Board of Directors) as required under Regulation 17(1)(a) up to November 8, 2021, Woman/Woman Independent Director up to November 22, 2021 and Independent Directors (at least half of the board of directors) on its Board up to March 31, 2022 as required under Regulation 17 (1)(b) of SEBI (LODR) and Para 3.1.4 of DPE Guidelines on Corporate Governance with regard to Composition of the Board of Directors.
2. Appropriate composition of the Audit Committee as required under Regulation 18(1)(b), of SEBI(LODR), Regulations 2015 from July 14, 2021, to November 29, 2021.
3. Appropriate composition of Nomination and Remuneration committee as required under Regulation 19(1)(c), of SEBI(LODR), Regulations 2015, from July 14,2021 to November 29, 2021 and January 01, 2022 to March 30, 2022.
4. Submitted disclosure of Related Party Transactions (RPT) on consolidated basis ‘within time limit’ (30 days from the date of publication of its standalone and consolidated financial results) under Regulation 23(9) of SEBI(LODR), Regulations 2015 for the half year ended September, 2021.

We further state such compliance is neither an assurance as to further viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Date : 02.08.2022
Place : New Delhi

For Akhil Rohatgi & Co.
Company Secretaries
Reg. No. P1995DE072900

sd/-
CS Deepak Kumar
Partner
M. No.: F 10189
C.P. No.: 11372
UDIN : F010189D000729811



AKHIL ROHATGI & COMPANY.
Company Secretaries
21, Shamnath Marg, Civil Lines, Delhi – 110054.
Phone : 011-23926504, 9810690633, 8527087435
Email : rohatgi_co_secy@yahoo.co.in
csdelhi84@gmail.com

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

[Pursuant to Regulation 34 (3) and Schedule V Para C Clause (10)(i) of
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To the Members of
Container Corporation of India Limited.

We have examined the relevant disclosures provided by the Directors as enlisted in Table below of Container Corporation of India Limited, having CIN L63011DL1988GOI030915 and having registered office at CONCOR Bhawan, C-3, Mathura Road, Opp. Apollo Hospital, New Delhi - 110076 (hereinafter referred to as 'the Company') for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para C clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and based on the disclosures of the Directors, we hereby certify that none of the Directors on the Board of the Company as stated below, have been debarred or disqualified from being appointed or continuing, as Directors of the companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority for the period ended as on March 31, 2022.

Director's Name	Director Identification Number	Date of Appointment in Company
Shri Vennelakanti Kalyana Rama	07201556	03-06-2015
Shri Manoj Kumar Dubey	07518387	31-10-2018
Shri Sanjay Swarup	05159435	01-09-2016
Shri Pradip Kumar Agrawal	07557080	01-07-2016
Shri Kedarashish Bapat	02535543	09-11-2021
Shri Manoj Singh	08898995	30-09-2020
Shri Rajesh Argal	09171980	13-05-2021
Shri Satendra Kumar	09344018	09-11-2021
Shri Chesong Bikramsing Terang	09401230	16-11-2021
Smt. Chandra Rawat	09409425	23-11-2021
Shri Meluveetil Kochiyil Jayasankar*	08523769	30-07-2019

* Shri Meluveetil Kochiyil Jayasankar ceased to be Director w.e.f. 07.07.2022.

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Date : 02.08.2022
Place : New Delhi

For Akhil Rohatgi & Co.
Company Secretaries
Reg. No. P1995DE072900

sd/-
CS Deepak Kumar
Partner
M. No.: F 10189
C.P. No.: 11372
UDIN : F010189D000729875

ANNUAL REPORT ON CSR ACTIVITIES

1. Brief outline on CSR Policy of the Company

In alignment with mission of the company its CSR initiatives shall aim at earning community goodwill for CONCOR and help enhance and reinforce its positive & socially responsible image as a corporate citizen. CONCOR will follow highest standards of business ethics and transparency to fulfil its commitment to its stakeholders to conduct business in an economically, socially and environmentally sustainable manner. Stakeholders include employees, investors, shareholders, customers, business partners, clients, civil society groups, Government and non-government organizations, local communities, environment and society at large.

CSR initiative at CONCOR will be based on its sensitivity to the needs of all the socially and economically downtrodden sections of the society. For spending the amount earmarked for CSR, the projects will be taken up in India and it shall give preference to local area and areas around it where CONCOR operates specifically in states where it is expanding its infrastructure. The objective of these initiatives would be to endeavor for positive results over a period of time, enhancing the quality of life & economic well-being of the local populace.

Under CONCOR’s CSR policy various thrust areas have been identified as per provisions of schedule VII of Companies Act 2013, which include health & medical care, sanitation, education/literacy enhancement, community development & rehabilitation measures, rural development, environment protection, conservation of natural resources, natural calamities and infrastructure development including areas specified in Companies Act 2013. CONCOR CSR activities will be executed within ambit of Companies Act, 2013.

2. The composition of CSR Committee.

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings held	Number of meetings attended
1	Shri V. Kalyana Rama	Chairman & CMD	4	4
2	Shri Jayasankar M.K.	Independent Director & Member	3	3
3	Shri Pradip K. Agrawal	Director (Domestic Division)	4	3
4	Shri Chesong Bikramsingh Terang	Independent Director & Member	1	1
5	Smt. Chandra Rawat	Independent Director & Member	1	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. : <https://www.concorindia.co.in>
4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). : Impact assessment of CSR projects are being carried out by National Productivity Council, Kanpur. On receipt of the Impact Assessment Report, it will be added to the Annual Report of CSR

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any : **Nil**
6. Average net profit of the company as per section 135(5). **Rs.1,285.64 Crore**
7. (a) Two percent of average net profit of the company as per section 135(5). **Rs.25.71 Crore**
- (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. **Rs.13.51 Crore**
- (c) Amount required to be set off for the financial year. **Rs. Nil**
- (d) Total CSR obligation for the financial year (7a+7b- 7c). **Rs.39.22 Crore**

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (Rs. in Crores)	Amount Unspent (Rs. in Crores)				
	Total Amount Transferred to Unspent CSR Account as to per Section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer	Name of the Fund	Amount	Date of transfer.
15.17*	17.78	29.04.2022	-	-	-

* In addition to this, Rs.75,000/- is paid as an advance in terms of work order issued to implementing agency for Impact Assessment.

(b) Details of CSR amount spent against ongoing projects for the financial year:

											(Rs. in Lakh)	
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
1	Setting up of a Multi purpose cold store for onions and other perishables at Lasalgaon, Nasik.	VII (x)	Yes	Maharashtra	Nasik	FY 2017-18	592.00	95.99	-	Yes	CONCOR	-
2	Support to Nowgong Sports Association, Assam towards upgradation of the sports infrastructure building of Nurul Amin Stadium, Nagaon, Assam.	VII (vii)	Yes	Assam	Nagaon	FY 2018-19, 2019-20, 2020-21 & 2021-22	200.00	50.00	-	No	Nowgong Sports Association, Assam	-

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
3	Support to Sanskrita Bharati, New Delhi for the construction of one floor at Deen Dayal Upadhyaya Marg, New Delhi.	VII (ii)	Yes	New Delhi	New Delhi	FY 2018-19 & March 2022	100.00	25.00	-	No	Sanskrita Bharati, Delhi	-
4	Support for construction of building in Banvari Devi Ashok Kumar Mahavidyalaya, Sharavasti, Uttar Pradesh.	VII (ii)	Yes	U.P.	Sharavasti	FY 2018-19 & up to Dec. 2022	24.98	15.00	-	No	Rural Engineering Department, Uttar Pradesh.	-
5	Support to Waltair Division of East Coast Railway towards Development of Sports facilities i.e. construction of squash court, gymnasium & provision of canteen at Sports Complex in Visakhapatnam	VII(vii)	Yes	Visakhapatnam	Visakhapatnam	FY 2018-19 & 2019-20	123.53	18.53	-	No	Waltair Division of East Coast Railway, Visakhapatnam	-
6	Support to Purnia Public School, Purnia Bihar for construction of two class rooms.	VII(ii)	Yes	Bihar	Purnia	FY 2018-19 & June 2021	24.89	4.88	-	No	UPSIC, Ghaziabad	-
7	Support to Western Railway Zone towards construction of 20	VII(i)	Yes	Western Railway	Western Railway	FY 2018-19 & up to March 22	500.60	-	-	No	RITES, Delhi	-

(1) Sl. No.	(2) Name of the project.	(3) Item from the list of activities in Schedule VII for the Act.	(4) Local area (Yes/No.)	(5) Location of the project.		(6) Project duration	(7) Amount allocated for the project	(8) Amount spent in the current financial year	(9) Amount transferred to Unspent CSR Account for the project as per Section 135(6)	(10) Mode of Implementation Direct (yes/ No)	(11) Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	public toilets at Railway stations.											
8	Construction of two classrooms at Cane Growers School at Lakhimpur Khiri, Uttar Pradesh.	VII(ii)	Yes	U.P.	Lakhimpur Khiri	FY 2018-19 & June 2021	19.91	4.90	-	No	UPSIC, Ghaziabad	-
9	Support to Bhartiya Adharsh Vedik Balika inter college, Tilpatta, Greater Noida for construction of toilettes, 10 computers and 100 desks etc. by UPSIC Ghaziabad.	VII (ii)	Yes	U.P.	Tilpatta, Greater Noida	FY 2018-19 & June 2021	16.88	4.84	-	No	UPSIC, Ghaziabad	-
10	Support to Government Higher Secondary School, Khatuwas for drinking water, toilet facility, repair of classrooms etc by Bhartiya cooperative Gramin Vikas evem Nirman Ltd., Lucknow.	VII(ii)	Yes	Rajasthan	Khatuwas	FY 2018-19 & June 2021	19.97	0	-	No	Bhartiya cooperative Gramin Vikas evem Nirman Ltd., Lucknow.	-
11	Skill development training for 450 marginalized youth of Chennai Tamilnadu by NBCFDC and CII Institute of Logistics.	VII(ii)	Yes	Chennai Tamilnadu	Chennai, Tamilnadu	FY 2019-20 & May 2021	84.10	47.46	-	No	NBCFDC, Delhi	-
12	Support to Indian Cancer Society, New Delhi for organising 20	VII (i)	Yes	New Delhi	New Delhi	FY 2019-20	24.54	0	-	No	Indian Cancer Society,	-

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	camps for preventive cancer screening.										New Delhi	
13	Support to Ekalavya Foundation for development of watershed at Minmuluru region (1000 hectares) in Visakhapatnam district.	VII (iv)	Yes	Visakhapatnam	Visakhapatnam	FY 2019-20 & 2020-21 & 2021-22	250.00	75.00	-	No	Ekalavya Foundation, Hyderabad	-
14	Support to Shrivasthi district towards purchase of two wheelers, construction of Asha ANM Aaganwadi training centre and public toilets.	VII (i & ii)	Yes	U.P.	Shrivasthi	FY 2019-20 & 2020-21	365.00	60.00	-	No	Office of District Magistrate, Shrivasthi	-
15	Support to UPSIC Ghazibad for construction of retaining wall at pound in Ghari Kaliya, Block Kagarol, district Agra.	VII (iv)	Yes	U.P.	Ghari kaliya, Agra	FY 2019-20 & June 2021	19.34	4.34	-	No	UPSIC, Ghaziabad	-
16	Support to Chandauli district towards purchase healthcare equipments, construction of Asha Ghar with toilets, water ATM /RO plants etc.	VII (i)	Yes	U.P.	Chandauli	FY 2019-20 & 2020-21	399.82	-	-	No	Office of District Magistrate, Chandauli Uttar Pradesh	-
17	Support to South Delhi Municipal Corporation for development of	VII(ii)	Yes	New Delhi	New Delhi	FY 2019-20) & 2020-21	206.00	147.92	-	No	SDMC, Delhi	-

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	Nandanvan Children park at Ishwar Nagar and EPDM rubberised track development at Safdarjang											
18	To support Patiala Foundation, Patiala for mapping 1200 new essential service provider (ESPs) in the store of Punjab and empower 240 ESPs through skill enhancement training through iSEWA project in Patiala.	VII(ii)	Yes	Punjab	Patiala	FY 2019-20 & up to March 21	15.00	7.00	-	No	Patiala Foundation, Patiala	-
19	Support to Gudivada Municipality, Machillipatnam towards construction of two schools i.e. Municipality Primary School (Park School), Rajendra Nagar and AKTP High School, Geetha Bhavan Road.	VII(ii)	Yes	Andhra Pradesh	Vishakhapatnam	FY 2019-20, 2020-21 & up to Dec. 22	100.00	60.00	-	No	Gudivada Municipality, Machillipatnam	-
20	Support to The Energy and Resources Institute (TERI) Delhi towards establishment of CONCOR CSR Chair on Environment Sustainability at The	VII(iv)	Yes	Pan India	Pan India	FY 2020-21 & April 2025	198.60	39.10	-	No	TERI, Delhi	-

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	Energy and Resources Institute (TERI) Delhi.											
21	Support to Harijan Sewak Sangh, New Delhi for installation of fire fighting infrastructure in school and maintenance & Painting of school and hostel buildings and Up-gradation of Science Laboratories in Kasturba Balika Vidyalaya, Ishwar Nagar, New Delhi.	VII(ii)	Yes	New Delhi	New Delhi	FY2020-21	24.00	5.00	-	No	Harijan Sewak Sangh, New Delhi	-
22	Development of Paderu agency area at Visakhapatnam for acquiring of ambulance, vehicle for dead body shifting, RO plants, water filters storage bins for rice & Dal and Oil keeping.	VII(ii)	Yes	Andhra Pradesh	Vishakhapatnam	FY 2019-20 & 2020-21	350.69	20.57 (Spend in other project Paderu agency)	-	No	DM, Vishakhapatnam	-
23	Support to Sardar Patel Covid Care Centre and hospital in Radha soami Satsang Beas, Bhatichattarpur, N. Delh by providing computers to the Covid Hospital.	VII (i)	Yes	New Delhi	New Delhi	FY2020-21 & up to March 2022	5.00	-	-	Yes	CONCOR	-

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
24	Support to Sanjeevni Life Beyond Cancer, Mumbai towards 117ounseling and handholding programme for cancer patients at Hyderabad and Visakhapatnam.	VII (i)	Yes	Hyderabad and Visakhapatnam	Hyderabad and Visakhapatnam	FY2020-21 upto June 2021	19.97	10.00	-	No	Sanjeevni Life Beyond Cancer, Mumbai	-
25	Support to Trikuta Sewa Sansthan, Varanasi U.P. towards Setting up of computer centre and computer training to 100 poor children.	VII (ii)	Yes	UP	Varanasi	FY2020-21 upto January 2022	20.35	4.35	-	No	Trikuta Sewa Sansthan, Varanasi U.P.	-
26	Support to CSRL towards running of CONCOR Super 30 for free residential coaching and mentoring to 30 under privileged students belonging to Eastern parts of UP.	VII (ii)	Yes	UP	Varanasi	FY 2020-21	55.00	15.00	-	No	CSRL, Delhi	-
27	Support to The Society for Education Improvement and Innovation (SEII), Pune towards implementation of Sajag Abhiyan Programme in the context of COVID -19 by focusing on Early	VII (i)	Yes	Bihar	Bihar	FY 2020-21	20.00	10.00	-	No	The Society for Education Improvement and Innovation. Pune	-

(1) Sl. No.	(2) Name of the project.	(3) Item from the list of activities in Schedule VII for the Act.	(4) Local area (Yes/No.)	(5) Location of the project.		(6) Project duration	(7) Amount allocated for the project	(8) Amount spent in the current financial year	(9) Amount transferred to Unspent CSR Account for the project as per Section 135(6)	(10) Mode of Implementation Direct (yes/ No)	(11) Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	Childhood Care Education (ECCE) and supporting parents to provide effective & responsive parenting.											
28	Support to AITD New Delhi for construction of library and one large classroom in logistic academy in AITD complex, Dwarka, New Delhi.	VII (ii)	Yes	New Delhi	New Delhi	FY 2020-21 & 2021-22 up to March 2024	200.00	-	-	No	AITD, Delhi	-
29	Pet Dog Park at Defence Colony, New Delhi	VII(iv)	Yes	New Delhi	New Delhi	FY 2020-21 & 2021-22	55.00	-	-	No	SDMC, Delhi	-
30	Support to Mahavir International, Delhi for procurement of 30 nos. of 10 litres per minute Oxygen Concentrators (10 Ltrs.) which will be given for home isolation (10 nos.) and partner charitable hospital (20 nos.)	Schedule VII (i)	Yes	New Delhi	New Delhi	FY 2021-22	27.00	27.00	-	No.	Mahavir International Delhi	CSR00002906
31	Support to Mahavir International, Delhi for providing 150 Oxygen Concentrators (10 Ltrs) & 5 ICU Ventilators which will be utilized in Govt. Hospitals or Charitable hospitals.	Schedule VII (i)	Yes	New Delhi	New Delhi	FY 2021-22	197.50	134.85	62.65	No.	Mahavir International Delhi	CSR00002906

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
32	Support to Rotary Club of Delhi South New Delhi for surgeries of 5 poor children suffering from Congenital Heart Disease (CHD).	Schedule VII (i)	Yes	New Delhi	New Delhi	FY 2021-22	10.00	10.00	-	No	Delhi South Rotary Service Foundation	CSR00001723
33	Support to Saksham, Hyderabad for procurement of medical equipments at 30 Bed COVID Health Care Centre, Durgabai Deshmukh Hospital at Vidyanagar, Hyderabad.	Schedule VII (i)	Yes	Hyderabad	Vidyanagar	FY 2021-22	50.46	49.98	-	No	Saksham	CSR00004963
34	Support to R K Mission New Delhi for Mobile medical unit and free 250 cataract surgeries at different locations in Delhi.	Schedule VII (i)	Yes	New Delhi	New Delhi	FY 2021-22 & up to Sep. 2022	20.00	15.00	5.00	No	R K Mission	CSR00006101
35	Support to Mahavir International, Delhi for arranging the Covid-19 vaccination doses for 5882 Stakeholders of CONCOR at Badarpur Centre, New Delhi.	Schedule VII (i)	Yes	New Delhi	New Delhi	FY 2021-22	49.99	49.99	-	No	Mahavir International Delhi	CSR00002906
36	Support to DRM, Delhi for beautification of the railway tracks of Delhi area on approaches to Delhi stations by	Schedule VII (iv)	Yes	New Delhi	New Delhi	FY 2021-22	240.00	-	240.00	No	-	-

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	providing to green corridors.											
37	Support to Godhuli towards running of Meerabagh school, New Delhi.	Schedule VII (ii)	Yes	New Delhi	New Delhi	FY 2021-22	14.00	14.00	-	No.	Godhuli	CSR00003127
38	Support to Danapur Division through Integrated Development Foundation, Patna towards construction of Gym building, Gym equipments and other facilities in Danapur Division, East Central Railway.	Schedule VII (vii)	Yes	East Central Railway	East Central Railway	FY 2021-22	30.00	30.00	-	No	Integrated Development Foundation, Patna	CSR00000268
39	Support to Trikuta Sewa Sansthan, Varanasi towards computer training to 125 poor children of Sato Rameshwar Varanasi, UP.	Schedule VII (ii)	Yes	UP	Varanasi	FY 2021-22 & 2022-23	20.24	6.00	14.24	No	Trikuta Sewa Sansthan, varanasi	CSR00018809
40	Support to Centre for Social Responsibility & Leadership towards running of CONCOR Super 30 for free residential coaching and mentoring to 30 under privileged	Schedule VII (ii)	Yes	UP	Varanasi	FY 2021-22 & 2022-23	52.00	40.00	12.00	No	Centre for Social Responsibility & Leadership	CSR00001414

(1) Sl. No.	(2) Name of the project.	(3) Item from the list of activities in Schedule VII for the Act.	(4) Local area (Yes/No.)	(5) Location of the project.		(6) Project duration	(7) Amount allocated for the project	(8) Amount spent in the current financial year	(9) Amount transferred to Unspent CSR Account for the project as per Section 135(6)	(10) Mode of Implementation Direct (yes/ No)	(11) Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	students belonging to Eastern parts of UP.											
41	Support towards Covid-19 awareness and to protect the Covid-19 vaccination data in the Shravasti district of Uttar Pradesh.	Schedule VII (i)	Yes	UP	Shravasti	FY 2021-22 & 2022-23	109.03	88.87	20.16	No	Proseed Foundation of India Ltd, Delhi	CSR00004490
42	Support to Mahavir International, Delhi for Covid vaccination (1600 doses of Covaxin) to adolescent population at PCVC, Badarpur and Nabi Karim, Delhi	Schedule VII (i)	Yes	New Delhi	New Delhi	FY 2021-22 & 2022-23	19.20	9.00	10.20	No	Mahavir International, Delhi	CSR00002906
43	Support towards setting up the infrastructure & equipments to Primary Health Centers in Tribal Area PHCs in the Asifabad district of Telangana.	Schedule VII (i)	Yes	Telangana	Asifabad	FY 2021-22 & 2022-23	100.00	30.00	70.00	No	Care India Solutions for Sustainable Dev.New Delhi	CSR00000786
44	Supports to Balvantray Mehta vidya Bhawan Anguridevi Shersingh Memorial Academy for covering of courtyard area between two blocks and connecting.	Schedule VII (ii)	Yes	New Delhi	New Delhi	FY 2021-22 & 2022-23	20.00	6.00	14.00	No	Servants of the people society	CSR00011109
45	Support to Society for promotion of Youth and Masses for prevention	VII (i)	Yes	New Delhi	New Delhi	FY 2021-22 & 2022-23	21.00	6.00	15.00	No	Society for promotion of Youth and	CSR00004209

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	of beggary and education in traffic signals from Munirka including JNU and IIT etc.										Masses, New Delhi	
46	support towards supply of Medical equipment to the Hospitals and Primary Health Centers to Paderu agency area in the Visakhapatnam district of Andhra Pradesh	VII (i)	Yes	Andhra Pradesh	Visakhapatnam	FY March 2022 to March 2024	424.00	79.43* (Total Rs.100 Lacs, including 2020-21 unspent account Paderu agency project Rs. 20.57)	324.00	No	Care India Solutions for Sustainable Development. New Delhi	CSR00000786
47	Support Chiranjiv Medical Foundation, New Delhi towards fitment of Cochlear Implant surgery to the 30 EWS children (1-5 Years).	VII (i)	Pan India	New Delhi	New Delhi	FY 2021-22 & 2022-23	207.00	70.00	137.00	No	Chiranjiv Medical Foundation, New Delhi	CSR00000233
48	Conversion of Warehouse at Agartala & Singur as community development centers.	VII(X)		Tirupura	Agartala & Singur	FY 2021-22	63.40	63.40	-	No	TIDCL	-
49	Construction of healthcare centers and medical buildings in	VII (i)	Yes	UP	Chandauli	-	301.35	-	301.35	No	UPSIC	CSR00023463

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	Chandauli, Uttar Pradesh											
50	Development facilities at indoor badminton court in Karnail Singh Stadium in Delhi Division	VII (vii)	Yes	New Delhi	New Delhi	-	75.00	-	75.00	-	-	-
51	Impact Assessment of two completed CSR project in FY 2020-21 i.e. Gaya project by CEL and Assistive project by ALIMCO through National Productivity Council Kanpur	VII(X)		U.P.	Kanpur	FY 2021-22	1.77	-	1.02	-	National Productivity Council, Kanpur	-
52	Support towards supply of Medical equipment to the Hospitals and Primary Health Centers to Paderu agency area in the Visakhapatnam district of Andhra Pradesh	VII (i)	Yes	Andhra Pradesh	Visakha patnam	FY 2021-22	7.00	-	7.00	-	-	-
53	Support Ramakrishna Mission towards meeting the expenditure involved in repair all the approach roads to the Indoor & Outdoor department of the hospital and other utility locations	VII (i)	Yes	Uttar Pradesh	Varanasi	FY 2021-22	100.00	-	100.00	-	-	-

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
54	Support Samskrita Bharati, New Delhi towards Finishing work of the Ground Floor & 1st Floor of new headquarters buildings of samskrita bharati and construction of Road work, Boundary wall & Gate, Landscaping & Horticulture	VII (ii)	Yes	Delhi	Delhi	FY 2021-22	125.00	-	125.00	No	Samskrita Bharati, New Delhi	CSR00020155
55	Organization of health camps by Mahavir Internations, Delhi	VII (i)	Yes	Pan India	Pan India	-	80.10	-	80.10	No	Mahavir Internations, Delhi	CSR00002906
56	Construction of Santhigiri Ashram Building, New Delhi	VII (ii)	Yes	Delhi	Delhi	-	10.00	-	10.00	No	Santhigiri Ashram, New Delhi	CSR00007322
57	Environment Sustainability project in Sonipat, Haryana - The Energy and Resources Institute(TERI)	VII (iv)	Yes	Haryana	Sonipat	-	76.66	-	76.66	No	The Energy and Resources Institute (TERI)	CSR00002051
58	Support to Brahm Shakti Sr.Sec. School, Haryana for construction & facilities in school	VII (ii)	Yes	Haryana	Sonipat	-	18.24	-	18.24	No	Bharti Samajik Sewa Sansthan, New Delhi	CSR00028233
59	Support to Society for promotion of Youth and Masses for prevention of beggary and education in traffic signals in Nehru Place,	VII (i)	Yes	Delhi	Delhi	-	60.00	-	60.00	No	Society for promotion of Youth and Masses, New Delhi	CSR00004209

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the project.	Item from the list of activities in Schedule VII for the Act.	Local area (Yes/No.)	Location of the project.		Project duration	Amount allocated for the project	Amount spent in the current financial year	Amount transferred to Unspent CSR Account for the project as per Section 135(6)	Mode of Implementation Direct (yes/ No)	Mode of Implementation – Through Implementing Agency	
				State	District.						Name	CSR Registration number
	Vasant Vihar and Bihaji Cama in New Delhi.											
	Total						6,565.06	1,454.40*	1,778.62			

* Amount spent during the year (net after unutilized amount of Rs.3.83 lacs refunded by NBCFDC from the amount disbursed in 2017-18) i.e. Rs.1,450.57 lacs.

(c) Details of CSR amount spent against Other than ongoing projects for the financial year:

(Rs. in Lacs)

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local Area (Yes/ No).	Location of the project.		Amount spent for the project	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State	District			Name.	CSR registration No.
1	Support to Mahavir International, Delhi for arranging 7 Covid-19 vaccination camps for 3340 Stakeholders at NSIC (1 camp), TKD (3 camps) and Dadri (3 camps).	Schedule VII (i)	Yes	Delhi & UP	Delhi & Dadri	29.33	No	Mahavir International Delhi	CSR00002906
2	Expenditure towards-making arrangements for organizing health camps	Schedule VII (i)	Yes	Delhi & UP	Delhi & Dadri	0.58	Yes	CONCOR	-
3	Support to DRM Office, Jodhpur towards procurement of 6-8	Schedule VII (i)	Yes	Rajasthan	Jodhpur	6.00	No	DRM Office, Jodhpur	-

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local Area (Yes/ No).	Location of the project.		Amount spent for the project	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State	District			Name.	CSR registration No.
	oxygen concentrators.								
4	Support to The Earth Saviours Foundation for purchase and installation of 25 sets of Solar lights and 25 Medical beds at Bandhwari Village, Gurugram, Haryana.	Schedule VII (iv)	Yes	Haryana	Gurugram	5.25	No	Earth Saviours Foundation	CSR00002026
5	Support to PROSEED FOUNDATION OF INDIA, Delhi for purchase of equipment/materials for prevention and treatment of COVID at Lakhimpur UP.	Schedule VII (i)	Yes	UP	Lakhimpur	10.00	No	Proseed Foundation of India, Delhi	CSR00004490
6	Support towards procurement of one BIPAP machine and two humidified high flow nasal Cannula for Railway Hospital, Ahmadabad through M/s Patwa & Shah charitable Trust, Ahmadabad.	Schedule VII (i)	Yes	Gujrat	Ahmadabad	5.71	No	Patwa & Shah Charitable Trust, Ahmadabad	CSR00012318
7	Support towards procurements of 6 oxygen	Schedule VII (i)	Yes	Western Railway	Western Railway	6.66	No	Patwa & Shah Charitable Trust,	CSR00012318

(1) Sl. No.	(2) Name of the Project	(3) Item from the list of activities in schedule VII to the Act.	(4) Local Area (Yes/ No).	(5) Location of the project.		(6) Amount spent for the project	(7) Mode of implementation - Direct (Yes/No).	(8) Mode of implementation - Through implementing agency.	
				State	District			Name.	CSR registration No.
	concentrators for the divisional hospital Rajkot division of Western Railway through M/s Patwa & Shah charitable Trust, Ahmadabad.							Ahmadabad	
8	Ramyad Ram Memorial Trust, Bihar	Schedule VII (i)	Yes	Bihar	Bihar	3.06	No	Ramyad Ram Memorial Trust, Bihar	-
	Total					66.59			

- (d) Amount spent in Administrative Overheads : Rs.Nil
- (e) Amount spent on Impact Assessment, if applicable : Rs.Nil
- (f) Total amount spent for the Financial Year (8b*8c+8d+8e) : Rs.1,517.16 Lacs.
- (g) Excess amount for set off, if any : Rs. Nil

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	-
(ii)	Total amount spent for the Financial Year	-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	-
(iv)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	-

(v)	Amount available for set off in succeeding financial years (iii)-(iv)]	-
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9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (Rs. in Crores)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1	2020-21	-	-	-	-	-	13.51
2	2019-20	-	-	-	-	-	-
3	2018-19	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	13.51

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(Rs. in Lacs)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Lacs Rs.).	Amount spent on the project in the reporting Financial Year	Cumulative amount spent at the end of reporting Financial Year. (in Lacs Rs.)	Status of the project- Completed / Ongoing.
1.		Setting up of a Multi purpose cold store for onions and other perishables at Lasalgaon, Nasik.	2017-2018	2017-18	592.00	95.99	589.70	Completed
2.		Support to Nowgong Sports Association, Assam towards upgradation of the sports infrastructure building of Nurul Amin Stadium, Nagaon, Assam.	2018-19	2018-20, 2019-20 & up to March 2022	200.00	50.00	200.00	Completed

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Lacs Rs.).	Amount spent on the project in the reporting Financial Year	Cumulative amount spent at the end of reporting Financial Year. (in Lacs Rs.)	Status of the project- Completed / Ongoing.
3.		Support to Sanskrita Bharati, New Delhi for the construction of one floor at Deen Dayal Upadhyaya Marg, New Delhi.	2018-2019	2018-19 & up to March 2022	100.00	25.00	100.00	Completed
4		Support for construction of building in Banvari Devi Ashok Kumar Mahavidyalaya, Sharavasti, Uttar Pradesh.	2018-2019	2018-19 & up to December 2022	24.98	15.00	20.00	Ongoing
5		Support to Waltair Division of East Coast Railway towards Development of Sports facilities i.e. construction of squash court, gymnasium & provision of canteen at Sports Complex in Visakhapatnam	2018-2019	2018-19 & 2019-20	123.53	18.53	123.53	Completed
6		Support to Purnia Public School, Purnia Bihar for construction of two class rooms.	2018-2019	2018-19 & up to June 2021	24.89	4.88	24.88	Completed
7		Construction of two classrooms at Cane Growers School at Lakhimpur Khiri, Uttar Pradesh.	2018-2019	2018-19 & up to June 2021	19.91	4.90	19.90	Completed
8		Support to Bhartiya	2018-2019	2018-19 & up to June 2021	16.84	4.84	16.84	Completed

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Lacs Rs.).	Amount spent on the project in the reporting Financial Year	Cumulative amount spent at the end of reporting Financial Year. (in Lacs Rs.)	Status of the project- Completed / Ongoing.
		Adharsh Vedik Balika inter college, Tilpatta, Greater Noida for construction of toilettes, 10 computers and 100 desks etc. by UPSIC Ghaziabad.						
9		Skill development training for 450 marginalized youth of Chennai Tamilnadu by NBCFDC and CII Institute of Logistics.	2019-2020	2019-20 & up to May 2021	84.10	47.46	82.92	Completed
10		Support to Ekalavya Foundation for development of watershed at Minmuluru region (1000 hectares) in Visakhapatnam district.	2019-20	2019-20 & 2020-21 & 2021-22	250.00	75.00	200.00	Ongoing
11		Support to Shravasti district towards purchase of two wheelers, construction of Asha ANM Aaganwadi training centre and public toilettes.	2019-2020	2019-20 & 2020-21	365.00	60.00	270.00	Ongoing
12		Support to UPSIC Ghazibad for construction of retaining wall at pound in Ghari Kaliya, Block Kagarol, district Agra.	2019-2020	2019-20 & up to June 2021	19.34	4.34	19.34	Completed

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Lacs Rs.).	Amount spent on the project in the reporting Financial Year	Cumulative amount spent at the end of reporting Financial Year. (in Lacs Rs.)	Status of the project- Completed / Ongoing.
13		Support to South Delhi Municipal Corporation for development of Nandanvan Children park at Ishwar Nagar and EPDM rubberised track development at Safdarjang	2019-2020	2019-20	206.00	147.92	197.92	Completed
14		Development of Paderu agency area at Visakhapatnam for acquiring of ambulance, vehicle for dead body shifting, RO plants, water filters storage bins for rice & Dal and Oil keeping.	2019-20	2019-20 & 2020-21	350.69	20.57 (Fund utilized new project Paderu agency as per guideline 22.1.21)	350.69	Completed
15		To support Patiala Foundation, Patiala for mapping 1200 new essential service provider (ESPs) in the store of Punjab and empower 240 ESPs through skill enhancement training through iSEWA project in Patiala.	2019-20	2019-20 & up to March 2021	15.00	7.00	15.00	Completed
16		Support to Gudivada Municipality, Machillipatnam towards construction of two schools i.e.	2019-20	2019-20, 2020-21 & up to December 2022	100.00	60.00	85.00	Ongoing

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Lacs Rs.).	Amount spent on the project in the reporting Financial Year	Cumulative amount spent at the end of reporting Financial Year. (in Lacs Rs.)	Status of the project- Completed / Ongoing.
		Municipality Primary School (Park School), Rajendra Nagar and AKTP High School, Geetha Bhavan Road, Vishakhapatnam						
17		Support to The Energy and Resources Institute (TERI) Delhi towards establishment of CONCOR CSR Chair on Environment Sustainability at The Energy and Resources Institute (TERI) Delhi.	2020-21	2020-21 & January 2022	198.60	39.10	170.54	Completed
18		Support to Harijan Sewak Sangh, New Delhi for installation of fire fighting infrastructure in school and maintenance & Painting of school and hostel buildings and Up-gradation of Science Laboratories in Kasturba Balika Vidyalaya, Ishwar Nagar, New Delhi.	2020-21	2020-21 & up to September 2021	24.00	5.00	24.00	Completed
19		Support to Sanjeevni Life Beyond Cancer, Mumbai towards 102 counseling and handholding programme for cancer patients at Hyderabad and Visakhapatnam.	2020-21	2020-21 & up to June 2022	19.97	10.00	15.00	Ongoing

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Lacs Rs.).	Amount spent on the project in the reporting Financial Year	Cumulative amount spent at the end of reporting Financial Year. (in Lacs Rs.)	Status of the project- Completed / Ongoing.
20		Support to Trikuta Sewa Sansthan, Varanasi U.P. towards Setting up of computer centre and computer training to 100 poor children.	2020-21	2020-21 & up to January 2022	20.35	4.35	20.35	Completed
21		Support to CSRL towards running of CONCOR Super 30 for free residential coaching and mentoring to 30 under privileged students belonging to Eastern parts of UP.	2020-21	2020-21 & November 2021	55.00	15.00	55.00	Completed
22		Support to The Society for Education Improvement and Innovation (SEII), Pune towards implementation of Sajag Abhiyan Programme in the context of COVID -19 by focusing on Early Childhood Care Education (ECCE) and supporting parents to provide effective & responsive parenting.	2020-21	2020-21	20.00	10.00	20.00	Completed
	TOTAL				2,830.20	724.88	2,620.61	

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details)	Nil
(a) Date of creation or acquisition of the capital asset(s).	-
(b) Amount of CSR spent for creation or acquisition of capital asset.	-
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.	-
(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).	-

11. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per section 135(5).

The company has been unable to utilize 2% of its average net profit due to Covid-19 pandemic leading to lockdown and resulting in slowdown of implementation of CSR work during F.Y. 2021-22.

Date 02.09.2022
Place: New Delhi

sd/-
(V. Kalyana Rama)
Chairman and Managing Director/CONCOR
& Chairman/ CSR Committee
DIN: 07201556

ANNEXURE - E

FORM NO. AOC - 2

[Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of contracts / arrangements entered into by the Company with the related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms-length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis:

S. No.	Name of the related party and nature of Relationship	Nature of contracts / arrangements / transactions	Duration of contracts / arrangements / transactions	Salient features of contracts / arrangements / transactions, including value, if any	Justification for entering into such Contracts/ Arrangements / transactions	Date of approval by the Board/ Audit Committee	Amount paid as advances, if any	Date on which special resolution was passed in general meeting u/s 188(1) (h)
		---	---	NIL	---	---		

2. Details of material contracts or arrangements or transactions at arm's length basis:

S. No.	Name of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of contracts / arrangements / transactions	Salient features of contracts / arrangements / transactions, including value, if any	Justification for entering into such Contracts/ Arrangements / transactions	Date of approval by the Board/ Audit Committee	Amount paid as advances, if any	Date on which special resolution was passed in general meeting u/s 188(1) (h)
1.	Star Track Terminals Pvt. Ltd.	JV agreement dt. 31.01.2003 (CONCOR's share holding 49%)	On going	Agreement for setting up & managing CFS at Dadri/U.P.	Commercial decision	Refer Note-1	N.A.	N.A.
2.	Transworld Terminals	JV agreement	On going	Agreement for setting up &	Commercial decision	Refer Note-1	N.A.	N.A.

	Dadri Pvt. Ltd.	nt dt. 13.05.2 004 (CONC OR's sharehol ding 49%)		managing CFS at Dadri/U.P.				
3.	Gateway Terminals India Pvt. Ltd.	JV agreeme nt dt. 01.07.2 004 (CONC OR's sharehol ding 26%)	On going	A Joint Venture with APM Terminals Mauritius Ltd. for third berth at JN Port, Mumbai.	Commercial decision	Refer Note- 1	N.A.	N.A.
4.	CMA-CGM Logistics Park (Dadri) Pvt. Ltd.	JV agreeme nt dt. 03.02.2 004 (CONC OR's sharehol ding 49%)	On going	Agreement for setting up & managing CFS at Dadri/U.P.	Commercial decision	Refer Note- 1	N.A.	N.A.
5.	Himalayan Terminals Pvt. Ltd.	JV agreeme nt dt. 23.06.2 004 (CONC OR's sharehol ding 40%)	On going	A joint venture with Nepalese Enterprises & Transworld group of companies for management and operation of rail container terminal at Birgunj (Nepal).	Commercial decision	Refer Note- 1	N.A.	N.A.
6.	India Gateway Terminal Pvt. Ltd.	Agreem ent dt. 31.01.2 005 (CONC OR's sharehol ding 11.87%)	On going	A joint venture with Dubai Port International (DPI) for setting up and managing Container Terminals at Cochin.	Commercial decision	Refer Note- 1	N.A.	N.A.
7.	TCI- CONCOR Multimodal Solutions Pvt. Ltd.	JV agreeme nt dt. 28.03.2 007	On going	A Joint Venture with Transport Corporation of India Ltd. (TCIL) to	Commercial decision	Refer Note- 1	N.A.	N.A.

		(with RLPL) 13.10.2010 with TCIL (CONCOR's shareholding 49%)		provide integrated logistics services across the country.				
8.	Container Gateway Ltd.	JV agreement dt. 26.03.2007 (CONCOR's shareholding 49%)	On going	A Joint Venture with Gateway Rail Freight Ltd. for operations of existing rail/road container terminal at Garhi Harsaru, Gurgaon (Haryana)	Commercial decision., However, this JV could not take off and the matter is under Arbitration	Refer Note-1	N.A.	N.A.
9.	Allcargo Logistics Park Pvt. Ltd.	JV agreement dt. 26.02.2008 (CONCOR's shareholding 49%)	On going	A joint Venture with Allcargo Global Logistics Ltd. for setting up and running CFS at Dadri.	Commercial decision	Refer Note-1	N.A.	N.A.
10.	HALCON	Agreement dt 26.09.2005 (CONCOR's share 50%)	On going	A business arrangement with Hindustan Aeronautics Ltd. for operating an air cargo complex & ICD at Ozar airport, Nasik.	Commercial decision	Refer Note-1	N.A.	N.A.
11.	SIDCUL CONCOR Infra Company Ltd.	JV agreement dt. 17.01.2013 (CONCOR's shareholding 74%)	On going	A Joint Venture with SIIDCUL (State Infrastructure & Industrial Development Corporation of Uttarakhand) for the development of logistics park in the state of	Commercial decision	Refer Note-1	N.A.	N.A.

				Uttarakhand.				
12.	Punjab Logistics Infrastructure Ltd.	JV agreement dt.13.03.2013 (CONCOR's shareholding 51%)	On going	A Joint Venture with Punjab State Container & Warehousing Corporation Limited (CONWARE) for development of multimodal logistics Park near Kila Raipur on feeder route of western DFC over 150 acres of land.	Commercial decision	Refer Note-1	N.A.	N.A.
13.	Fresh & Healthy Enterprises Ltd.	Wholly owned Subsidiary	On going	To create world class cold storage infrastructure in the country and to provide complete cold chain logistics solutions to the various stakeholders in this field.	Commercial decision	Refer Note-1	N.A.	N.A.
14.	CONCOR Air Ltd.	Wholly owned Subsidiary	On going	To construct, develop, operate and manage a new Domestic Cargo Terminal [Santacruz Air Cargo Terminal (SACT)] at Chhatrapati Shivaji International Airport (CSIA), Mumbai on Build, Own, Operate and Transfer (BOOT) basis.	Commercial decision	Refer Note-1	N.A.	N.A.
15.	Angul Sukinda Railway limited	Agreement dt. 19.01.2015 (CONCOR's shareholding 51%)	On going	To finance, construct, operate, maintain and manage the	Commercial decision	Refer Note-1	N.A.	N.A.

		OR's shareholding 26%)		proposed new rail line from Angul to Sukinda (104 km) in the state of Odisha.				
16.	CONCOR BATS Airport Services	Agreement dt. 12/06/2018 (CONCOR's share 50%)	On going	A business arrangement with Bangalore Airport Terminal Services Pvt Ltd (BATS) to undertake Ground Handling Services including Ramp and Tarmac services, Flight Handling Services and other allied air cargo related activities on pan India basis.	Commercial decision	Refer Note-1	N.A.	N.A.

Note:

- The setting up of subsidiaries and joint venture agreements with the JV partners were duly approved by the Board of Directors of the Company during the relevant period and the transactions with the joint venture companies and subsidiaries are in the normal course of business and at arm's length and are mainly in accordance with the respective JV agreements executed with them, wherever applicable. The transactions during the year with the above related parties are in the normal course of business and are of repetitive nature. The transactions with above JVs and Subsidiaries are also covered by the omnibus approval granted by the Audit & Ethics Committee of CONCOR. The particulars of transactions with related parties, wherever applicable are stated in the notes to the Financial Statements of the company for the year ended on 31st March 2022.

ANNEXURE – ‘F’

SECRETARIAL AUDIT REPORT

KUMAR NARESH SINHA & ASSOCIATES
Company Secretaries

121, Vinayak Apartment
C-58/19, Sector-62
Noida-201309 (U.P)
Mobile: 9868282032, 9810184269
Email: kumarnareshsinha@gmail.com

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2022

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Container Corporation of India Limited
CIN: L63011DL1988GOI030915
CONCOR Bhawan, C-3, Mathura Road,
Opposite Apollo Hospital, New Delhi-110076

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s Container Corporation of India Limited** (hereinafter called the “Company”), having its Registered Office at CONCOR BHAWAN, C-3 Mathura Road Opposite Apollo Hospital New Delhi 110076. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on **March 31, 2022**, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2022 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made thereunder;
- (iii) The Depositories Act, 1996 as amended by the Securities Laws (Amendment) Act, 2014 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’):-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

- c) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the company during the audit period)
 - f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable to the company during the audit period);
 - g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (Not applicable to the company during the audit period); and
 - i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable to the company during the audit period);
- (vi) The other laws, as informed and certified by the management of the Company, which are specifically applicable to the Company based on their sector/ industry are:
- a. The Competition Act, 2002
 - b. The Delhi Shops and Establishments Act, 1954;
 - c. The Right to Information Act, 2005;
 - d. E-Waste (Management & Handling) Rules, 2011;
 - e. The Environment (Protection) Act, 1986 read with The Environment (protection) Rules, 1986; and
 - f. Labour and Social Security Laws as applicable;

Based on the documents and records as produced to us and the information and explanations as provided to us, by the officers and management of the Company and to the best of our judgment and understanding of the applicability of the different enactments upon the Company, in our opinion, there are adequate systems and processes exist in the Company to monitor and ensure compliance with applicable General laws and Labour Laws.

The compliance by the Company of applicable financial laws, like direct and indirect tax laws, has not been reviewed in this audit since the same have been subject to review by the statutory auditor(s) and other designated professionals.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India;
- (ii) The Listing Agreements entered into by the Company with National Stock Exchange of India Limited and BSE Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (iii) Guidelines on Corporate Governance for Central Public Sector Enterprises (CPSEs) issued by the Department of Public Enterprises vide their OM No. 18(8)/2005-GM dated 14th May, 2010; and
- (iv) Guidelines on Capital Restructuring of Central Public Sector Enterprises (CPSEs) as stipulated in the O.M.F No. 5/2/2016-Policy dated 27th May, 2016 issued by Department of Investment and Public Asset Management (DIPAM), Ministry of Finance, Government of India.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc. mentioned above except to the extent mentioned below:

The Company did not have:

1. Requisite number of non-executive director (not less than 50% of the Board of Directors) as required under Regulation 17(1)(a) up to November 8, 2021, Woman/Woman Independent Director up to November 22, 2021 and Independent Directors (at least half of the board of directors) on its Board up to March 31, 2022 as required under Regulation 17 (1)(b) of SEBI (LODR) and Para 3.1.4 of DPE Guidelines on Corporate Governance with regard to Composition of the Board of Directors.
2. Appropriate composition of the Audit Committee as required under Regulation 18(1)(b), of SEBI(LODR), Regulations 2015 from July 14, 2021, to November 29, 2021.

3. Appropriate composition of Nomination and Remuneration committee as required under Regulation 19(1)(c), of SEBI(LODR), Regulations 2015, from July 14,2021 to November 29, 2021 and January 01, 2022 to March 30, 2022.
4. Submitted disclosure of Related Party Transactions (RPT) on consolidated basis 'within time limit' (30 days from the date of publication of its standalone and consolidated financial results) under Regulation 23(9) of SEBI(LODR), Regulations 2015 for the half year ended September 30, 2021.

We Further Report that during the period under review:

- According to the information and explanation given to us, Evaluation of Independent Directors not done by the Board of Directors in accordance with Regulation 17 (10) of the Said Regulations read with Section 178(2) of the Companies Act, 2013. In this connection, Ministry of Corporate Affairs (MCA) vide its Notification dated 5th June 2015, has exempted the Government Companies from the requirement of performance evaluation of Directors under Section 178(2) of the Companies Act, 2013. Further, MCA vide its notification dated 5th June, 2017 made an amendment in the Schedule IV of the Act, whereby Government Companies were exempted from complying with the requirement of performance evaluation of Independent Directors by the Board, if the concerned Department or Ministry have specified aforesaid requirements. However, no such exemption for Government Companies from the Compliance of Regulation 17(10) & Regulation 25(4) of the Said Regulations are available;

We further report that:

1. During the period under review, the Company was not having an optimum combination of Executive /Functional Directors, Non- Executive Directors, Independent Director including Woman/Women Independent director as reported herein-above. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
2. BSE and NSE had levied monetary fine(s) for non-compliance of various Regulations of SEBI (LODR) Regulations, 2015, for the quarters as reported herein-above, during the year under review.
3. CONCOR has submitted to the stock exchanges that the non-compliance of various regulations of SEBI (LODR) Regulations, 2015 were due to non-appointment of directors/women director/Independent directors by the Government of India and therefore, they should not be held liable to pay the fine. The listed entity has made request from time to time to its administrative ministry (i.e., Ministry of Railways) for appointment of requisite number of Directors/Independent Directors (including woman Director) on the Board of CONCOR in order to ensure compliance.

Adequate notice(s) were given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were generally sent at least seven days in advance for meetings, other than those held at shorter notice, to all directors, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the financial year 2021-22:

- i. The Company has declared and paid the following dividends:
 - a) 1st interim dividend of Rs.4.00 per equity share on the face value of Rs.5/- each (80% on the paid-up equity share capital) on October 21, 2021.
 - b) 2nd interim dividend of Rs. 2.00 per equity share on the face value of Rs.5/- each (40% on the paid-up equity share capital) on January 20, 2022.

- ii. The Board on May 19, 2022, has recommended a final dividend of Rs. 3.00 per share of face value of Rs.5/- each (60% of the paid-up equity share capital) for the financial year 2021-22.

Place: Noida
Date : 31.07.2022

For Kumar Naresh Sinha & Associates
Company Secretaries

sd/-
CS Kumar Naresh Sinha
(Proprietor)
FCS:1807, CP No. 14984
PR: 610/2019
FRN: S2015UP440500
UDIN : F001807D000716721

Note: This report is to be read with our letter of even date which is annexed as an “Annexure-A” and forms an integral part of this report.

ANNEXURE- A

To,
The Members,
Container Corporation of India Limited
CIN: L63011DL1988GOI030915
CONCOR Bhawan, C-3, Mathura Road,
Opposite Apollo Hospital, New Delhi-110076

Our Secretarial Audit Report for the financial year ended 31st March, 2022 of even date is to be read along with this letter:

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on random test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Noida
Date : 31.07.2022

For Kumar Naresh Sinha & Associates
Company Secretaries

sd/-
CS Kumar Naresh Sinha
(Proprietor)
FCS:1807, CP No. 14984
PR: 610/2019
FRN: S2015UP440500
UDIN : F001807D000716721

FORM NO. AOC-1

[Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014]

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Rs. In crores)

S. No.	Name of the subsidiary	Fresh & Healthy Enterprises Ltd.	CONCOR Air Ltd.	Punjab Logistics Infrastructure Ltd.	SIDCUL CONCOR Infra Co. Ltd.
1	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Year ended 31.03.2022	Year ended 31.03.2022	Year ended 31.03.2022	Year ended 31.03.2022
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR	INR	INR	INR
3	Share Capital	220.47	36.65	198.52	99.48
4	Reserves & surplus	(-)187.18	(-)12.41	(-)37.83	(-)9.19
5	Total assets	38.15	54.96	232.00	116.07
6	Total Liabilities(including equity)	38.15	54.96	232.00	116.07
7	Investments	-	-	-	-
8	Turnover	6.86	43.80	24.75	14.75
9	Profit before taxation	(-)3.73	(-)9.21	(-)8.44	0.02
10	Provision for taxation	-	0.44	(-)2.50	(-)0.18
11	Profit after taxation	(-)3.73	(-)9.65	(-)5.94	0.20
12	Proposed Dividend	-	-	-	-
13	% of Shareholding	100%	100%	51%	74%

Notes: The following information shall be furnished at the end of the statement:

1 Names of subsidiaries which are yet to commence operations: Nil

2 Names of subsidiaries which have been liquidated or sold during the year: CONCOR Last Mile Logistics Limited (wholly owned) (Name of this company has been struck off the register of Companies on 02.03.2022 and the said Company is dissolved).

Part "B": Associates and Joint Ventures

Statement pursuant to section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

(Rs. in crores)

Name of Associates/Joint Ventures	Star Track Terminals Pvt. Ltd.	Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited)	Gateway Terminals India Pvt. Ltd.	CMA-CGM Logistics Park (Dadri) Pvt Ltd.	India Gateway Terminal Pvt. Ltd.	TCI CONCOR Multi Modal Solution Pvt. Ltd.#	Container Gateway Ltd.#	Allcargo Logistics Park Pvt. Ltd.	Angul Sukinda Railway Ltd.	HALCON #	Himalayan Terminals Pvt. Ltd.	Pipavav Integrated Logistics-HUB (PILH)
1. Latest audited Balance Sheet Date	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022
2. Shares of Associate/Joint Ventures held by the company on the year end												
No.	47,06,695	53,83,630	11,77,80,000	20,48,200	5,46,00,000	34,30,000	49,000	37,16,160	20,80,00,000	-	80,000	-
Amount of Investment in Associates/Joint Venture	4.71	5.38	117.78	2.05	54.60	3.43	0.05	3.71	208.00	3.19	0.50	1.46
Extent of Holding %	49%	49%	26%	49%	11.87%	49%	49%	49%	26%	50%	40%	50%
3. Description of how there is significant influence*	-	-	-	-	-	-	-	-	-	-	-	-
4. Reason why the associate/joint venture is not consolidated**	-	-	-	-	-	-	-	-	-	-	-	-
5. Networth attributable to Shareholding as per latest audited Balance Sheet	48.60	59.61	1,046.53	33.84	(-35.41)	22.16	0.01	35.13	867.08	6.53	2.27	1.68

6. Profit/Loss for the year												
i. Considered in Consolidation	1.84	4.71	(-)1.60	3.55	7.17	2.75	-	6.47	0.14	0.08	(-)0.98	(-)0.23
ii. Not Considered in Consolidation	-	-	-	-	-	-	-	-	-	-	-	-

* The company has substantial shareholding in the JV companies & has also its representative(s) on their Board(s).

** They are being consolidated.

(#) Information taken from Audited accounts.

1. Names of Associates & Joint Ventures which are yet to commence operations:

- (a) Container Gateway Ltd.
- (b) Angul Sukinda Railway Ltd.

2. Names of Associates & Joint Ventures which have been liquidated or sold during the year: NIL

For S. N. Nanda & Co.
Chartered Accountants
FRN-000685N

sd/-
S. N. Nanda
Partner
Membership no. 005909
Date: 19.05.2022
Place: New Delhi

sd/-
(V. Kalyana Rama)
Chairman & Managing Director
(DIN: 07201556)

sd/-
(Manoj K. Dubey)
Director (Finance)
(DIN: 07518387)

sd/-
(Harish Chandra)
ED (Finance) & Company Secretary

Annexure – ‘H’

COMPLIANCE CERTIFICATE FOR THE YEAR ENDED ON 31.03.2022

To,

The Board of Directors,
Container Corporation of India Ltd.,
CONCOR Bhawan,
C-3, Mathura Road,
Opp. Apollo Hospital,
New Delhi – 110076.

Sub: Compliance Certificate for the year ended on 31.03.2022.

We hereby certify that

- (a) We have reviewed Financial Statements and the Cash Flow Statement for the year and that to the best of our knowledge and belief:
 - (i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (ii) these statements together present a true and fair view of the Company’s affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- (b) There are, to the best of our knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violative of the Company’s code of conduct.
- (c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- (d) We have indicated to the auditors and the Audit committee:
 - (i) significant changes in internal control over financial reporting during the year;
 - (ii) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - (iii) instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company’s internal control system over financial reporting.

sd/-
Director (Finance) and CFO
CONCOR

sd/-
Chairman & Managing Director
CONCOR

Date: 19.05.2022
Place: New Delhi

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) ACTIONS AT CONCOR

The economies in the world over are facing unparalleled challenges on various fronts, including the climate change, biodiversity loss, economic inequality, social insecurity, etc. There is a recognition that sustainable development is not possible unless the said issues are dealt with in a timely manner.

In order to overcome the challenges being faced, the society need to find new and innovative ways to carry out its activities and meet its requirements. This will be the collective effort of all the elements of society be it the people, Government, businesses, social sector, etc. Therefore, the businesses enterprises need to carry out their business in more responsible manner by inculcating the practices which are environment friendly and oriented towards welfare of society. In the long run, the entities which will imbibe best ESG principles in their businesses will survive and will be successful, as they will be considered more credible and reliable.

CONCOR team firmly believes in contributing and adopting best ESG principles in all of its activities. In its business of providing reliable and cost effective logistics services to the trade and industry, it endeavours to create awareness and involve all stakeholders in value chain to contribute towards the environment and social goals. In its operations, it recognises that businesses are required to grow both financially and responsibly, which means ensuring growth with minimal impact on the environment, positive impact on society by demonstrating highest standards of governance. Due priority is given to the values and interests of all its stakeholders regularly, thereby it is working towards creating a sustainable environment and strengthening the communities in which it operates.

It is common knowledge that the last decade marked the onset of ESG related regulations and in the next decade, ESG will take the centre stage. With this clear understanding, CONCOR has been planning its actions focussed towards creating value for its stakeholders by giving emphasis on protecting environment, community development, taking care of the health, safety and wellbeing of its employees and creating a strong framework of governance. Some of the areas inter-alia where work on this front has been done in the Company are as under:

Protection of Environment:

CONCOR has always believed and promoted in its operations, the transportation of containers through rail as it is a more environment friendly mode of transportation in comparison to road. As per reports available, the movement done by rail versus road reduces CO₂ emission by around 36 gms. per tonne km. During the year 2021-22, CONCOR transported around 47.69 million tonnes of cargo over an average lead of around 860 kms using rail infrastructure. This effort of the Company has helped in reduction CO₂ emission by 1.48 million tonnes. In addition, the Company uses fuel efficient equipment like rubber tyre gantry cranes, reach stackers, efficient power packs and rail mounted gantry cranes in its operations. CONCOR complies with all relevant legislations with respect to handling and management of waste at its facilities.

Water and Energy Management:

Water is a vital resource for communities as well as for the ecology. In its efforts to support this crucial lifeline for the society, the Company has been taking measures for water conservation, which include efficient use of water, efforts for water recycle/ reuse, installation of rainwater harvesting systems. Zero wastage of water is ensured by providing sensor in water tanks and taps, which is monitored at regular intervals. The improvement in warehouse designing in its operations has helped in making them energy efficient. Initiatives have also been taken to use solar energy in some of the terminals of the Company.

Employee Welfare:

The Company always endeavours for stable work life balance for its employees and for creating shared value for all stakeholders i.e. internal and external. There is a separate department taking care of the Health, Safety and Environment (HSE) aspects in the organization. This Department has taken various initiatives, particularly during

the Covid-19 pandemic, which include promoting use of masks, sanitizer and health hygiene activities. Providing guidance and support to the covid effected employees and their families, organizing yoga/ meditation sessions and counselling from professionals to face the challenges and overcome the difficulties arising due to pandemic. The well-being of the employees physical and mental health is also promoted through providing facilities like gym and yoga classes in the office, making provision of sports gears like sports watch, badminton rackets, bi-cycle, cricket kit etc. The Company also promotes participation of its employees in various sports activities like joining marathon, cricket matches and other events. Further, exposure was given to 810 employees during the year by organizing training or their participation in programs conducted by professional bodies, having topics on various matters, including on combating stress through creativity, gender sensitivity, leadership and crisis management.

Inclusive Growth:

The Company aims to conduct its business by contributing towards the socio-economic development of external and internal stakeholders. In this direction, it has taken various initiatives, which include the efforts made to promote the development of micro and small enterprises in the country. In this direction, in line with Government of India guidelines in the procurement, provisions have been made to give preference to micro and small enterprises. Further, regular monitoring of the timely payment to these enterprises is also done, which helps in their growth.

Development of Community:

CONCOR is committed for the overall development of the communities particularly those within which it operates. In this direction, various initiatives have been taken under the Corporate Society Responsibility (CSR), which include infrastructure development in schools, construction of public toilets, education of poor children, skill improvement, provision of food, health care activities, vaccination of the needy in the society, promoting cleanliness, etc. The Company aims to create an environment of inclusive growth of the society by helping the underprivileged sections in the areas of education, health, building infrastructure, etc. for which regular engagements are done with the communities.

Governance:

The Company believes in providing reliable, responsive, safe and value added services by following the highest ethical standards. It follows the best of the practices and policies in day to day management of its affairs. The commitment to follow best corporate governance practices is based upon transparency, fairness, conscience, team work, professionalism, equality and accountability. The guiding principles of corporate governance framework is based upon compliance of applicable laws, regulations in letter & spirit by adopting transparent system/ practices, to promote and safeguard the interest of all stakeholders, integrity and ethical behaviour of all personnel and having a climate of trust and confidence by means of transparent and timely disclosure of information. It has the policies in place in the form of code of conduct, whistle blower policy, coverage under RTI among others to promote ethical and transparent behaviour.

The efforts being made by the Company and its practices regarding ESG are covered in detail in the structured Business Responsibility Report (BRR) for the year 2021-22, under the SEBI Regulations, in which reporting and evaluation have been done on the following nine principles with company's responsibility towards:

- i. Conduct and governance of businesses;
- ii. Aspects underlying products and services;
- iii. Employees;
- iv. Stakeholders;
- v. Human Rights;
- vi. Environment;
- vii. Policy Advocacy;
- viii. Inclusive Growth and Equitable Development; and
- ix. Consumers.

BUSINESS RESPONSIBILITY REPORT

This section is as per Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

1. GENERAL, FINANCIAL INFORMATION, BR HEAD, ETC.:

1.1 General Information about the Company

Particulars	Details
a) Corporate Identity Number (CIN) of the Company	L63011DL1988GOI030915
b) Name of the Company	Container Corporation of India Limited
c) Registered address	CONCOR Bhawan, C-3, Mathura Road, Opposite Apollo Hospital, New Delhi-110076.
d) Website	http://www.concorindia.co.in
e) E-mail id (of Director responsible for BR)	sanjays@concorindia.com
f) Financial Year reported	Financial year ended 31 st March 2022
g) Sector(s) that the Company is engaged in	Logistics & Transportation: Group 491: Transport via Railways Group 492: Other Land Transport Group 521: Warehousing and Storage Group 522: Support activities for transportation
	(The above is as per classifications made by Central Statistical Organisation, Ministry of Statistics and Programme Implementation)
h) List three key services that the Company provides (as in balance sheet)	(i) Transportation of Containers; (ii) Handling of Containers; and (iii) Operation of Logistics facilities including dry ports, container freight stations and private freight terminals.
i) Total number of locations where business activity is undertaken by the Company	
i. Number of International Locations (Provide details of major 5)	One Joint Venture Company at Nepal.
ii. Number of National Locations	CONCOR has pan India presence presently with 61 terminals out of which 59 are its own terminals (6 pure Exim, 36 combined and 17 pure domestic) and it has strategic tie-ups for 2 locations with other players.
j) Markets served by the Company – Local/State/National/International/	Primarily National and Indirectly International.

1.2 Financial Details of the Company

Information Required	Details
a) Paid up Capital (INR)	Rs. 304.65 crores
b) Total Turnover (INR)	Rs.7,857.58 crores
c) Total profit after taxes (INR)	Rs.1,062.34 crores
d) Total Spending on Corporate Social Responsibility (CSR) as percentage of profit after tax (%)	CONCOR earmarks around 2% of its profit as per provision of Companies Act, 2013 towards CSR spending. The total CSR budget for FY 2021-22 was Rs.39.22 crores, which includes carry forward unspent amount from previous year. The Company has

	disbursed an amount of Rs.15.17 crores towards Corporate Social Responsibility (CSR) activities during the year.
e) List of activities in which expenditure in (d) above has been incurred:	<ul style="list-style-type: none"> i. Infrastructure Development of schools. ii. Construction of toilet blocks at public places. iii. Education for poor children in Uttar Pradesh and Delhi. iv. Cancer detective camps and hand holding with cancer patients have been organized in Delhi, Visakhapatnam and Hyderabad. v. Organizing Mobile medical camps and free cataract surgeries for stakeholders in NCR. vi. Support to create sports infrastructure. vii. Procurement of health equipments like x-ray machines, cell counter/ bio chemical analyzer, ultrasound machines, digital autoclave, digital Hemoglobinmeter, providing scooter for ANM workers, construction of public toilets, water ATM/RO plant, construction of Asha Ghar/Waiting hall (with toilet), medical equipments, etc. in these four aspirational districts Visakhapatnam(AP), Asifabad (Telangana), Chanduali (UP) & Shravasti (UP). viii. Support in prevention of beggary and education in New Delhi. ix. Providing support in Covid-19 vaccination and covid related equipments like oxygen concentrators, ICU ventilators, etc.

The Corporate Social Responsibility & Sustainability (CSR&S) activities in CONCOR are evolving as a distinct function operating within the framework of a well-structured CSR policy. In line with the provisions under Companies Act 2013 as amended from time to time and policy of the Government translated in the form of the CSR guidelines of the Department of Public Enterprises (DPE), funds are being allocated for these activities by the Company. The unspent amount is dealt with in accordance with the provisions of the Companies Act and relevant rules thereunder.

CONCOR has developed a system for identifying and implementing CSR programs with defined timelines and project milestones, in terms of a standardized Memorandum of Understanding (MOU) signed with the project executing partners.

1.3 Other Details

Particulars	Details
a) Does the Company have any Subsidiary Company/ Companies?	Yes, the Company has five subsidiaries, viz <ul style="list-style-type: none"> 1. Fresh and Healthy Enterprises Ltd. (FHEL). 2. CONCOR Air Ltd. (CAL). 3. SIDCUL CONCOR Infra Company Ltd. (SCICL). 4. Punjab Logistics Infrastructure Ltd. (PLIL).
b) Do the Subsidiary Company/Companies participate in the BR Initiatives of the parent company? If yes, then indicate the number of such subsidiary company(s)	Yes

<p>c) Do any other entity/entities (e.g. suppliers, distributors etc.) that the Company does business with, participate in the BR initiatives of the Company? If yes, then indicate the percentage of such entity/entities? [Less than 30%, 30-60%, More than 60%]</p>	<p>In most of the cases, BR initiatives are carried out by CONCOR directly, however, the Company and all its stakeholders who are having formal business arrangements with it, viz. Government, suppliers, distributors, contractors, customers and others are indirectly participating in the BR initiatives of the Company.</p>
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1.4 Details of Director/Directors responsible for BR

Particulars	Details
<p>a) Details of the Director/Director responsible for implementation of the BR policy/ policies</p> <ul style="list-style-type: none"> ▪ DIN Number ▪ Name ▪ Designation 	<p>05159435 Shri Sanjay Swarup Director (Intl. Marketing & Ops.)</p>
<p>b) Details of the BR head</p> <ul style="list-style-type: none"> ▪ DIN Number (if applicable) ▪ Name ▪ Designation ▪ Telephone number ▪ e-mail id 	<p>05159435 Shri Sanjay Swarup Director (Intl. Marketing & Ops.) 011-41673015 sanjays@concorindia.com</p>

1.5 Governance related to BR

Particulars	Details
<p>a) Indicate the frequency with which the Board of Directors, Committee of the Board or CEO to assess the BR performance of the Company. Within 3 months, 3-6 months, Annually, More than 1 year</p>	<p>To access and review the performance of CSR activities in CONCOR, the Board level committee for CSR met four times during 2021-22, while BR report is placed before Board annually.</p>
<p>b) Does the Company publish a BR or a Sustainability Report? What is the hyperlink for viewing this report? How frequently it is published?</p>	<p>Yes, the BR report is uploaded along with the annual report on the website of the Company. The CSR and Sustainability initiatives carried out during the year are also published separately as part of the annual report and is available at http://concorindia.co.in/assets/pdf/csr.pdf</p>

2. PRINCIPAL WISE BR POLICY & PERFORMANCE:

2.1 Principle-1: Responsibility towards conduct and governance of businesses



The Code of Conduct for Board Members and Senior Management Personnel is in alignment with Company's Statement of Mission & Objectives and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (Listing Regulations) and aims at enhancing ethical and transparent process in managing the affairs of the Company. In respect of Whole-time Directors and senior management personnel, this Code is to be read in conjunction with the CONCOR Conduct Rules, 1993 and amendments thereto, if any.

There is a well established set up for providing information under the Right to Information Act, 2005.

The Whistle Blower policy of the Company has been updated from time to time in compliance of the provisions of Listing Regulations & Companies Act, 2013. It provides an opportunity and an avenue to employees, to raise concerns and to report to Audit and Ethics Committee, in case they observe any unethical and improper practices or any other wrongful conduct in the Company. It seeks to provide necessary safeguards for protection of employees from reprisals or victimization.

CONCOR had entered into an MOU with 'Transparency International – India' (TII) for implementing a tool developed by TII in consultation with CVC viz. Integrity Pact Program. The objective of the tool is to ensure that all activities and transactions between a Company or Government departments and their Suppliers are handled in a fair, transparent and corruption free manner.

CONCOR believes in providing reliable, responsive, safe and value added logistic services by following highest ethical standards. It does business with a number of domestic and international bidders, contractors and vendors of goods and services (counterparties). The bidding process is transparent, open and accessible to public with tenders being put up on the Company website and e-tender portal. It values its relationship with all counterparties and deals with them in a fair and transparent manner.

The e-tendering system on the portal has been implemented, which complies with the CVC guidelines released for e-Procurement from time to time and enhances transparency.

CONCOR is covered under Central Vigilance Commission Act, 2003. The vigilance Division in CONCOR controls its activities from Corporate Office, New Delhi. The Vigilance Division is headed by the Chief Vigilance Officer who directly reports to the Chairman and Managing Director.

BR Policy/policies

SN	Questions	Reply (Y/N)
1)	Do you have a policy/policies for Principle-1	Yes
2)	Has the policy being formulated in consultation with the relevant stakeholders?	Yes, formulated and reviewed through feedback from customers and other stakeholders.
3)	Does the policy conform to any national /international standards? If yes, specify? (50 words)	As a public sector undertaking, the Company has to comply with all the central Govt. guidelines prescribed from time to time for ensuring transparency of governance and decision making. Some of the notable guidelines include: <ul style="list-style-type: none"> ▪ Right to Information Act, 2005 ▪ Central Vigilance Commission Act 2003 ▪ CVC procurement guidelines ▪ DPE Guidelines
4)	Has the policy being approved by the Board? If yes, has it been signed by CMD/owner/CEO/appropriate Board Director?	The different policies governing Principle-1 are noted/ approved at appropriate levels.
5)	Does the company have a specified committee of the Board/ Director/Official to oversee the implementation of the policy?	Yes

6)	Indicate the link for the policy to be viewed online?	http://www.concorindia.co.in/assets/pdf/WhistleBlowerPolicy.pdf http://www.concorindia.co.in/assets/pdf/IntegrityPact.pdf http://www.concorindia.co.in/assets/pdf/INFO-RTI.pdf http://www.concorindia.co.in/assets/pdf/Code_of_conduct.pdf http://www.concorindia.co.in/vigcorner.asp
7)	Has the policy been formally communicated to all relevant internal and external stakeholders?	Yes
8)	Does the company have in-house structure to implement the policy/policies	Yes
9)	Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies?	Yes
10)	Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency?	The policies/guidelines followed by the Company and the governance mechanism are well established and many of them are covered by the applicable statutes, guidelines etc. Independent specific audit/evaluation of individual policies not being done.

If answer to S. No. 1 against principle-1, is 'No', please explain why:

SN	Particulars	Details
1)	The company has not understood the Principles	Not Applicable
2)	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles	
3)	The company does not have financial or manpower resources available for the task	
4)	It is planned to be done in next 6 months	
5)	It is planned to be done within the next 1 year	
6)	Any other reason	

Performance:

SN	Particulars	Details
1)	Does the policy relating to ethics, bribery and corruption cover only the company? Yes/ No. Does it extend to the Group/Joint Ventures/Suppliers/Contractors/NGOs /Others?	No, The Company has policies for the ethics and prevention of bribery and corruption which are extending to subsidiaries. JVs have their own set of principles and procedures. There is code of conduct for all its employees, including senior management and board of directors of the Company. For the suppliers/contractors/JV's, it has strict terms and conditions for, pre and post engagement. These procedures are well documented in its internal documents such as purchase manual, model tender documents and others. There is also a procedure of having integrity pact in certain class of arrangements.
2)	How many stakeholder complaints have been received in the past financial year and what percentage was satisfactorily resolved by the management? <i>If so, provide details thereof, in about 50 words or so.</i>	The Company satisfactorily resolves complaints of all stakeholders through various communication channels like e-mails, meetings, correspondence, grievance redressal forums, etc. Some complaints received during the year are under various stages of enquiry and

	resolution. Twenty Seven investors' complaints received during the year have been resolved.
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2.2 Principle-2: Responsibility towards aspects underlying products and services

The 'Quality Policy' states that CONCOR is committed to provide reliable, responsive, safe and value added multimodal logistic services in a cost effective & consistent manner using latest innovations to ensure complete customer convenience & satisfaction and value for money through continual improvement of its quality management systems and processes. 'Customer Value Creation' is our ethos.

To ensure safety in transportation of freight, it has been ensured that all wagons are equipped with load sensing devices, automatic twist devices so that there are no mishaps. Further, efforts have also been made to ensure that the cargo is transported pilferage free, for which anti pilferage devices have been installed. The Company provides real time information to its customers on container movement through use of latest technology and ensures quick redressal of consumer complaints.

BR Policy/policies

SN	Questions	Reply (Y/N)
1)	Do you have a policy/policies for Principle-2	Yes
2)	Has the policy being formulated in consultation with the relevant stakeholders?	Yes. The policy is reviewed through regular feedbacks.
3)	Does the policy conform to any national /international standards? If yes, specify? (50 words)	The policies conform to the best practices in the industry being followed internationally. The containers used for transportation and handling are as per international (ISO) standards and the equipments used are state of the art and best available internationally. All movement of containers by rail is in strict compliance of the safety guidelines prescribed by Ministry of Railways, from time to time.
4)	Has the policy being approved by the Board? Is yes, has it been signed by MD/owner/CEO/appropriate Board Director?	Yes, it is approved at the level of CMD.
5)	Does the company have a specified committee of the Board/ Director/Official to oversee the implementation of the policy?	Yes. There is a committee of officials.
6)	Indicate the link for the policy to be viewed online?	Quality Policy: http://www.concorindia.co.in/quality.asp
7)	Has the policy been formally communicated to all relevant internal and external stakeholders?	Yes
8)	Does the company have in-house structure to implement the policy/policies	Yes
9)	Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies?	Yes
10)	Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency?	The quality policy is in line with the ISO standards. In addition, customer satisfaction survey is also conducted by an independent agency. In this regard, the Company also arranges an Independent audit & certification at Terminals, Cluster, Area and Corporate offices at regular intervals.

If answer to S. No. 1 against principle-2, is 'No', please explain why:

SN	Particulars	Details
1)	The company has not understood the Principles	Not Applicable
2)	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles	
3)	The company does not have financial or manpower resources available for the task	
4)	It is planned to be done in next 6 months	
5)	It is planned to be done within the next 1 year	
6)	Any other reason	

Performance:

SN	Particulars	Details
1)	List up to 3 of your products or services whose design has incorporated social or environmental concerns, risks and/or opportunities. i. ii. iii.	CONCOR is using the following equipments for providing services: (i) Fuel efficient Rubber Tyre Gantry cranes and Reach Stackers machines. (ii) Use of Fuel Efficient Power packs to feed power supplies to refrigerated containers while transport to ports. (iii) Use of energy efficient Rail Mounted Gantry cranes. (iv) Use of double stacking of containers which increase the utilization of wagons and reduces the cost of logistics. (v) Improved warehouse designs by making them energy efficient.
2)	For each such product, provide the following details in respect of resource use (energy, water, raw material etc.) per unit of product(optional): i. Reduction during sourcing/production/distribution achieved since the previous year throughout the value chain? ii. Reduction during usage by consumers (energy, water) has been achieved since the previous year?	CONCOR is in business of providing services and it does not produce any products.
3)	Does the company have procedures in place for sustainable sourcing (including transportation)? i. If yes, what percentage of your inputs was sourced sustainably? <i>Also, provide details thereof, in about 50 words or so.</i>	Yes. CONCOR has e-tendering system in which procurement practices are followed in a transparent, fair, competitive and cost effective manner. It also contributes towards saving of paper and is a green initiative of the organisation. CONCOR IT team continuously works with various departments to provide solutions to the internal and external customers and extend IT enabled services across the entire process. e-Office has also been implemented in the Company for seamless movement of files. Further, hosting of tenders on CONCOR website which is available in public domain and whosoever is interested can participate in those tenders without even

		visiting tender issuing office. The main business of CONCOR is transportation of containers of its customers using railway infrastructure. According to a McKinsey & Company's Report on India's Logistics Infrastructure (July 2010), each tonne movement, done by rail vs road, reduces carbon dioxide emissions by 36 gms. per tonne per km. During the year CONCOR transported around 47.69 mn. tonnes over an average lead of around 860 km using rail infrastructure for transportation of containers. This resulted in reduction of carbon dioxide emissions by nearly 1.48 mn. tonnes by CONCOR in the year through use of rail transport.
4)	<p>Has the company taken any steps to procure goods and services from local & small producers, including communities surrounding their place of work?</p> <p>If yes, what steps have been taken to improve their capacity and capability of local and small vendors?</p>	<p>Yes.</p> <p>The Company has adopted public procurement policy for goods procured and services rendered by Micro and Small Enterprises (MSEs).</p>
5)	<p>Does the company have a mechanism to recycle products and waste? If yes what is the percentage of recycling of products and waste (separately as <5%, 5-10%, >10%). Also, provide details thereof, in about 50 words or so.</p>	<p>Old unserviceable containers are being auctioned to enable re-use of the good quality metal (<5%).</p> <p>CONCOR has its e-waste policy. The percentage of recycling of e-waste products is more than 10%.</p>

2.3 Principle-3: Responsibility towards employees

CONCOR always endeavors for stable work life balance for its employees. Great care is taken to provide safe and hygienic working environment to the employees conducive to their good health. There had been no occurrence of major industrial accidents.

Programmes for promoting work life balance such as Yoga and/or meditation are conducted regularly for the employees. CONCOR sponsors participation of employees in various sport activities which inculcates habit of not only remaining fit but also supportive team cohesion. Cricket matches and other sports programs are regularly conducted for the employees. The company has a 'Sports Policy' to encourage sports and games and to improve the quality of life and fitness for its employees and their families.

CONCOR offers various benefits to its employees in the form of option to the employees to choose from a mix of cafeteria perks and allowances available subject to maximum ceiling. In addition to allowance and benefits covered in the cafeteria approach, additional perks in the form of residential accommodation, telephone instrument/service, advances and welfare amenities are also made available to the employees.

Provisions have been made for timely delivery of HR services through Right to Service for Time Bound Delivery of HR Services and Benefits. CONCOR has well defined policies for its employees regarding recruitment, conditions of service, Leave rules, housing, vehicle and computer loans, medical reimbursement and other employee welfare and social security services. Efforts are made to ensure that employees have speedy and easy access to HR policies, forms, policies and their personal HR information online through Employee Portal.

Adequate social security provisions are made for the employees through well-defined Rules of Provident Fund, Gratuity, Employee Accident and Death Insurance Schemes, Employee Superannuation Pension Scheme etc.

CONCOR promotes equality for all its employees irrespective of caste, creed, gender, race, religion etc. Reservation for SC/ST/OBC/ESM/PWD/EWS is made applicable as per Government of India guidelines as applicable to the organization.

BR Policy/policies

SN	Questions	Reply (Y/N)
1)	Do you have a policy/policies for Principle-3	Yes
2)	Has the policy being formulated in consultation with the relevant stakeholders?	Yes
3)	Does the policy conform to any national /international standards? If yes, specify? (50 words)	The policies conform to the following: <ul style="list-style-type: none"> ▪ Statutory provisions under labor laws ▪ Government Guidelines and Directives ▪ Voluntary Initiatives
4)	Has the policy being approved by the Board? Is yes, has it been signed by MD/owner/CEO/appropriate Board Director?	All major policies are approved at appropriate levels.
5)	Does the company have a specified committee of the Board/ Director/Official to oversee the implementation of the policy?	Yes
6)	Indicate the link for the policy to be viewed online?	Code of Conduct for Board Members and Senior Management Personnel is available at: http://www.concorindia.co.in/assets/pdf/Code_of_conduct.pdf All other policies are accessible by all employees online at the employee portal.
7)	Has the policy been formally communicated to all relevant internal and external stakeholders?	Yes
8)	Does the company have in-house structure to implement the policy/policies.	Yes
9)	Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies?	Yes
10)	Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency?	No

If answer to S. No. 1 against principle-3, is 'No', please explain why:

SN	Particulars	Details
1)	The company has not understood the Principles	Not Applicable
2)	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles	
3)	The company does not have financial or manpower resources available for the task	
4)	It is planned to be done in next 6 months	
5)	It is planned to be done within the next 1 year	
6)	Any other reason	

Performance:

SN	Particulars	Details
1.	Please indicate the Total number of employees	1359
2.	Please indicate the Total number of employees hired on temporary/contractual/ casual basis.	NIL
3.	Please indicate the Number of permanent women employees.	167
4.	Please indicate the Number of permanent employees with disabilities	29
5.	Do you have an employee association that is recognized by management?	Yes, CONCOR Employees Union Regd. (Regn. No.4515).
6.	What percentage of your permanent employees is members of this recognized employee association?	Approx 90% of permanent employees in workmen category are members of the Union.
7.	Please indicate the Number of complaints relating to child labour, forced labour, involuntary labour, sexual harassment in the last financial year and pending, as on the end of the financial year.	NIL.
8.	<p>What percentage of your under mentioned employees were given safety & skill up-gradation training in the last year?</p> <ul style="list-style-type: none"> ▪ Permanent Employees ▪ Permanent Women Employees ▪ Casual/Temporary/Contractual employees Employees with Disabilities 	<ul style="list-style-type: none"> ➤ Training was imparted to 810 Employees during FY 2021-22 wherein 628 employees attended inhouse training programs and 182 employees were nominated for various online & offline training programs organised by reputed Institutes. ➤ In line with CONCOR's objective of being a customer focused organization 10 workshops on "Customer Centricity" for frontline other than Commercial and Operations personnel were organised which was attended by 213 officials. ➤ Five officials were imparted an intensive 10 days in-house training on video editing and graphic designing through expert faculty. ➤ Five wellness programs covering 249 employees were organised during the year. ➤ As part of an initiative to add value to the services being offered to customers, by offering special services of 'Customs Clearing Facility' through CONCOR staff at CONCOR's Terminals, a group of 32 CONCOR's official were imparted Cochin to enable them to appear for Customs Brokers Licensing Regulations Examination (CBLRE) 2022. ➤ During the year 19 officials were sent on training sponsored by DPE under a series of online training and workshops for Capacity Building of PSEs. ➤ In Financial Year 2021-22, Mentor-Mentees program for officials who have recently being inducted in C&O cadre was organised in which 23 officers in Mid-Management level were nominated Mentors to mentor 81 Mentees and a workshop on "Mentoring Mentees" through a reputed Institute was organised for training these Mentors.

		<p>➤ □ Apart from these trainings, through Training division, online interactive sessions of 1 hour duration on various topics through expert in-house faculty with the objective to bring participants from different Areas and terminals under one platform and help foster greater interaction amongst all, were organised. A total of 255 session were conducted in FY 2021-22 and 6,938 number of officials benefitted from these sessions averaging 27 officials per session.</p>
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2.4 Principle-4: Responsibility towards stakeholders

The Company always aims to follow the highest standards of business ethics and transparency and is conducting its business in a socially & environmentally responsible manner thereby contributing towards socio-economic development of external and internal stakeholders. Its stakeholders include employees, investors, shareholders, customers, business partners, clients, civil society groups, Government and non-Government organizations, local communities, environment and society at large.

CONCOR's policies are aimed at being consistent with the guidelines on the subject issued by Department of Public Enterprises, applicable laws and other Govt. rules and regulations.

In accordance with the Railway Board guidelines, CONCOR has adopted public procurement policy for goods produced and services rendered by Micro and Small Enterprises (MSEs). The policy states that every central Ministry or department or Public Sector Undertaking shall set an annual goal of procurement from MSEs with the objective of achieving an overall procurement of minimum 25% of total annual purchases of products produced and services rendered by Micro and Small Enterprises in a period of 3 years. Out of 25% target of annual procurement from MSE's, a sub target is also earmarked for procurement from micro and small enterprises owned by a Schedule Caste or Scheduled Tribe Entrepreneurs.

Keeping in view the requirement of stakeholders and applicable provisions, the website of the Company was designed, developed and updated with the information like meetings of BOD, AGM, Quarterly results, Annual reports etc., e-Voting started for CONCOR's shareholders. For tracking of containers of the customers container query made available on website which is updated regularly.

For its stakeholders some of the steps taken are:

- For tracking of containers of the customers, container query made available on website which is updated regularly.
- Launched Mobile App for customers like track & trace, tariff, company directory, news and terminal information etc.
- Launched Mobile App for EXIM e-filing application (reports and queries).
- Paperless e-Meetings Application in CONCOR and its subsidiaries.
- Implemented e-office replacing the physical files with electronic files as a step towards office automation and paper less working.
- Implemented e-contractor billing for online submission of invoices by contractors through their digital signature and online payment by CONCOR.
- Implemented KYCL for online track and trace of container for its customers through mobile app, chatbot etc.
- Completed synchronization of GST in its IT systems as per guidelines of Govt.
- Touch Screen kiosks were installed in terminals so that customers can get the services of queries related to container, ground rent due, freight etc.
- SMS based tracking of the containers.
- e-filing facility for online booking of containers.
- Investors/ public grievance and feedback system on website.

- Auto email facility to customers (for PDA/TDS statement etc.)
- Auto email facility to employees (for Salary/ reimbursements)
- Auto email facility to contractors (for payments made)
- Web queries has been deployed.
- Document Management System (DMS) implemented.
- E-tendering and Reverse auction implemented.
- Centralized EDI system with Railways and Customs.
- Chat based Grievance Management System.
- First Mile Last Mile (FMLM) Logistics Solutions.
- Bulk loading of food-grains has started.

There are systems and procedures laid down for resolving differences, if any, with all the stakeholders in a just, fair and equitable manner. Further, there is a procedure of having periodic public grievance meetings with various stakeholders including representatives from the Government/Ministry of Railways, Shipping Lines, Customs Department, Clearing Agents and others.

BR Policy/policies

SN	QUESTIONS	REPLY (Y/N)
1)	Do you have a policy/policies for Principle-4	Yes
2)	Has the policy being formulated in consultation with the relevant stakeholders?	Yes, policies are reviewed on feedback from stakeholders.
3)	Does the policy conform to any national /international standards? If yes, specify? (50 words)	The policies conform to the following: MSME public procurement policy Govt. Guidelines CSR & Sustainability Guidelines
4)	Has the policy being approved by the Board? Is yes, has it been signed by CMD/owner/CEO/appropriate Board Director?	Policies are approved at appropriate level.
5)	Does the company have a specified committee of the Board/ Director/Official to oversee the implementation of the policy?	Yes. Board level committee.
6)	Indicate the link for the policy to be viewed online?	http://www.concorindia.co.in/assets/pdf/csrapolicy.pdf http://www.concorindia.co.in/assets/pdf/mse-website.pdf
7)	Has the policy been formally communicated to all relevant internal and external stakeholders?	Yes
8)	Does the company have in-house structure to implement the policy/policies.	Yes
9)	Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies?	Yes
10)	Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency?	No.

If answer to S. No. 1 against principle-4, is 'No', please explain why:

SN	Particulars	Details
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1)	The company has not understood the Principles	Not Applicable
2)	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles	
3)	The company does not have financial or manpower resources available for the task	
4)	It is planned to be done in next 6 months	
5)	It is planned to be done within the next 1 year	
6)	Any other reason	

Performance:

SN	Particulars	Details
1)	Has the company mapped its internal and external stakeholders? Yes/No	Yes.
2)	Out of the above, has the company identified the disadvantaged, vulnerable & marginalized stakeholders	Yes.
3)	Are there any special initiatives taken by the company to engage with the disadvantaged, vulnerable and marginalized stakeholders. If so, provide details thereof, in about 50 words or so.	The CSR & S initiatives are aimed at comprehensive development of disadvantaged and marginalized section of society. The initiatives taken on this front are helping poor children for pursuing their elementary as well as higher studies, promoting cleanliness in society by construction of toilets at Railway Stations and schools. Imparting skill development training to disadvantaged section of society, organising mobile medical camps and Cataract surgeries.

2.5 Principle-5: Responsibility towards human rights

CONCOR being a Government of India Company under the aegis of Ministry of Railways is an instrumentality of 'State', under Article 12 of the Constitution of India, protects and promotes all Human rights guaranteed under the constitution of India.

In addition to compliance under labour laws enacted by Government of India & different states under recommendation and conventions of International labour Organization (ILO), the company understands the economic rights of individuals in consonance with the Universal Declaration of Human Rights and Constitution of India. This include just, favourable and conducive work environment, equal pay for equal work, equal opportunity of career progression without any discrimination against the caste, creed, sex, religion, disability or orientation. Further company provides just, fair and equal remuneration, working hours with rest and leisure, means for adequate standard of living and social security and freedom of choice of employment.

Provision has been made for timely delivery of HR services through Right to Service for Time Bound Delivery of HR Services and Benefits.

It provides for the reservation in employment as per the norms laid down by Government of India under the relevant Constitutional Provisions. It also understands the need for protection of civil and constitutional rights of employees/workers and believes in freedom of association and workers right to form & join trade unions is recognized.

The company has integrated human rights in its management processes and systems. It has zero tolerance for any sexual harassment at workplace not only for its own employees but also for outsiders at its premises. It has constituted “Internal Complaints Committee” under the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. One complaint received during this financial year 2021-22, which is under investigation. Training programs/ workshops were conducted for sensitization of officers and staff on Prevention of Sexual Harassment of Women at Workplace.

The business of CONCOR successfully amalgamates rights of workers and rights of business partners with the inclusion of human rights principles in accordance with Universal declaration of Human Rights and the provisions enshrined in the Constitution of India. The code of conduct for Board Members and Senior Management Personnel mentions that “it is the obligation of every employee to uphold the rule of law and respect rights solely in the public interest while making recommendations or exercising administrative authority. He or she must maintain the highest standards of probity and integrity”.

CONCOR Conduct rules empower each & every employee to set out point of disagreement and to decline to implement such decisions wherever any legal infringement comes to their notice. Further, the company has comprehensive whistleblower policy in place enabling employees to report malpractices such as misuse or abuse of authority, fraud or suspected fraud, violation of company rules, manipulations, etc or matters affecting the interests of the company with necessary safeguards for the protection of the whistle blower.

The company actively resolves issues with stakeholders in a just, fair and reasonable manner. Every stakeholder has access to CONCOR’s online grievance mechanism, which are non-judicial channels for both internal & external stakeholders to raise their grievances which are resolved in time. CONCOR has introduced a comprehensive online grievance redressal mechanism and the general public is having access to the system.

The engagement of labour for various operations in CONCOR is in strict adherence with the extant Labour Laws of the Country. CONCOR has zero tolerance for human rights abuse by a third party with which it does business and has provisions to cease business with the said third party immediately for the violations if proved and in addition to any other action under the relevant provisions of law. No child labour, forced labour or involuntary labour is permissible in the company.

BR Policy/policies:

SN	Questions	Reply (Y/N)
1	Do you have a policy/ policies for Principle-5	Constitutional Safeguards & Rights enshrined therein are applicable on CONCOR. Further, the human rights provisions are integrated with the HR policies.
2	Has the policy being formulated in consultation with the relevant stakeholders?	Yes, wherever and whenever required
3	Does the policy conform to any national /international standards? If yes, specify? (50 words)	The majority of the rights flows from the Constitution of India and labour legislations which largely conform to various ILO conventions.
4	Has the policy being approved by the Board? Is yes, has it been signed by MD/owner/CEO/appropriate Board Director?	Policy formulation is with Board Approval.
5	Does the company have a specified committee of the Board/ Director/Official to oversee the implementation of the policy?	Yes, Nomination and Remuneration Committee comprising of Board Members with an independent director as Chairman.
6	Indicate the link for the policy to be viewed online?	Code of Conduct for Board Members and Senior Management Personnel is available at: http://www.concorindia.co.in/assets/pdf/code_of_conduct.pdf https://concorindia.co.in/assets/pdf/WhistleBlowerPolicy.pdf

		All other policies are accessible by all employees under the dedicated online portal.
7	Has the policy been formally communicated to all relevant internal and external stakeholders?	Yes
8	Does the company have in-house structure to implement the policy/policies.	Yes
9	Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies?	Yes
10	Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency?	No

If answer to S. No. 1 against principle-5, is 'No', please explain why:

SN	Particulars	Details
1)	The company has not understood the Principles	Not Applicable
2)	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles	
3)	The company does not have financial or manpower resources available for the task	
4)	It is planned to be done in next 6 months	
5)	It is planned to be done within the next 1 year	
6)	Any other reason	

Performance:

SN	Particulars	Details
1)	Does the policy of the company on human rights cover only the company or extend to the Group/Joint Ventures/ Suppliers/ Contractors/ NGOs/ Others?	CONCOR and its subsidiaries are covered
2)	How many stakeholder complaints have been received in the past financial year and what percent was satisfactorily resolved by the management?	No stakeholder complaint regarding violation of human rights was received in FY 2021-22.

2.6 Principle-6: Responsibility towards environment

CONCOR procures Capital Assets for material handling and movement. During procurement emphasis is laid on fuel/energy efficient technologies for greener and environment sustainability. The assets are maintained to ensure highest level of energy efficiency and it is being monitored periodically by the management. CONCOR promotes use of solar energy, rain water harvesting, etc. through its various CSR initiatives. CONCOR is utilizing available technologies to reduce paper consumption, particularly after introduction of e-Office in CONCOR, to the extent possible in its various activities.

BR Policy/policies

SN	Questions	Reply (Y/N)
1)	Do you have a policy/policies for Principle-6	The Company follows applicable Govt. regulations on this matter.
2)	Has the policy being formulated in consultation with the relevant stakeholders?	No
3)	Does the policy conform to any national /international standards? If yes, specify? (50 words)	The policies conform to the following: <ul style="list-style-type: none"> ▪ National level regulations such as pollution standards of Central Pollution Control Board (CPCB). ▪ State level regulations such as pollution standards of State Pollution Control Board (SPCB). ▪ DPE Guidelines.
4)	Has the policy being approved by the Board? Is yes, has it been signed by MD/owner/CEO/appropriate Board Director?	It is approved at appropriate level.
5)	Does the company have a specified committee of the Board/ Director/Official to oversee the implementation of the policy?	Yes
6)	Indicate the link for the policy to be viewed online?	NA
7)	Has the policy been formally communicated to all relevant internal and external stakeholders?	Yes
8)	Does the company have in-house structure to implement the policy/policies?	Yes
9)	Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies?	Yes
10)	Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency?	No

If answer to S. No. 1 against principle-6, is 'No', please explain why:

SN	Particulars	Details
1)	The company has not understood the Principles	Not Applicable
2)	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles	
3)	The company does not have financial or manpower resources available for the task	
4)	It is planned to be done in next 6 months	
5)	It is planned to be done within the next 1 year	
6)	Any other reason	

Performance:

SN	Particulars	Details
1)	Does the policy related to Principle 6 cover only the company or extends to the Group/Joint Ventures/Suppliers/Contractors/NGOs/others.	The policy extends to the Group/ Joint Ventures/ Suppliers/ Contractors & others.
2)	Does the company have strategies/ initiatives to address global environmental issues such as climate change, global warming, etc? Y/N. If yes, please give hyperlink for webpage etc.	Yes, CONCOR monitors the fuel consumption of its various handling equipments deployed at its various terminals and efforts have been made for its further reduction. Efforts have also been made for introducing efficiency in warehouse and equipment designs for reducing energy consumption.
3)	Does the company identify and assess potential environmental risks? Y/N	Yes
4)	Does the company have any project related to Clean Development Mechanism? If so, provide details thereof, in about 50 words or so. Also, if Yes, whether any environmental compliance report is filed?	No
5)	Has the company undertaken any other initiatives on – clean technology, energy efficiency, renewable energy, etc. Y/N. If yes, please give hyperlink for web page etc.	No
6)	Are the Emissions/Waste generated by the company within the permissible limits given by CPCB/SPCB for the financial year being reported?	The Company adheres to the limits specified by CPCB/SPCB for all its equipment/machines at the time of procurement.
7)	Number of show cause/ legal notices received from CPCB/SPCB which are pending (i.e. not resolved to satisfaction) as on end of Financial Year.	None

2.7 Principle-7: Responsibility towards policy advocacy

CONCOR believes in the proactive policy advocacy with an aim to bring positive changes in the business ecosystems and industry at large. For us proactive advocacy is not lobbying with government and other agencies to secure certain benefits for ourselves. It is about adopting best policies and practices in our functioning and sharing the same with our stakeholders, industry and society at large so as to spread the benefits to all concerned on a sustainable basis.

CONCOR is also engaged with various Government departments, groups, associations and other entities and others Industries Bodies through which it will continue to create awareness on economic, social, governance and environmental issues which will not only be beneficial to the business but it will benefit all the stakeholders in long run.

BR Policy/policies

SN	Questions	Reply (Y/N)
1)	Do you have a policy/policies for Principle-7	The above practice is being followed.
2)	Has the policy being formulated in consultation with the relevant stakeholders?	No
3)	Does the policy conform to any national /international standards? If yes, specify? (50 words)	No

4)	Has the policy being approved by the Board? Is yes, has it been signed by MD/owner/CEO/appropriate Board Director?	No
5)	Does the company have a specified committee of the Board/ Director/Official to oversee the implementation of the policy?	Managed by concerned functional Director.
6)	Indicate the link for the policy to be viewed online?	No
7)	Has the policy been formally communicated to all relevant internal and external stakeholders?	No
8)	Does the company have in-house structure to implement the policy/policies.	Yes
9)	Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies?	Yes
10)	Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency?	Not applicable

If answer to S. No. 1 against principle-7, is 'No', please explain why:

SN	Particulars	Details
1)	The company has not understood the Principles	Not Applicable
2)	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles	
3)	The company does not have financial or manpower resources available for the task	
4)	It is planned to be done in next 6 months	
5)	It is planned to be done within the next 1 year	
6)	Any other reason	

Performance:

SN	Particulars	Details
1)	Is your company a member of any trade and chamber or association? If Yes, Name only those major ones that your business deals with: a. b.	Yes.
2)	Have you advocated/lobbied through above associations for the advancement or improvement of public good? Yes/No; if yes specify the broad areas (drop box: Governance and Administration, Economic Reforms, Inclusive Development Policies, Energy security, Water, Food Security, Sustainable Business Principles, Others)	Yes, CONCOR is part of various prestigious industry bodies and associations which provide a platform to discuss industry issues and convey the industry voices to the government in a collective way to make better inclusive policies and bring reforms. This forms a significant basis for advancement of public good. The following are the broad areas: - Development of infrastructure - Promotion of trade & commerce - Energy conservation

2.8 Principle-8: Responsibility for inclusive growth and equitable development

The Company takes various steps regularly for the inclusive growth & equitable development of the society. Its CSR & Sustainability initiatives strive to enhance value creation in the society and in the community through its services, conduct & initiatives, so as to promote sustained growth. Various areas in which these initiatives have been taken include education, skill development, environment sustainability, health, etc. and these are mainly for the benefit of local populace in vicinity of its facilities and new project sites. The annual report on CSR may be referred for detailed report on CSR & S initiatives of the Company which is placed elsewhere in this Annual Report.

The Company has always promoted inclusive growth and equitable development by facilitating businesses of small scale entrepreneurs, strengthening freight forwarding and ancillary support services and developing micro and small scale industry. In this direction, it has adopted public procurement policy for goods produced and services rendered by Micro and Small Enterprises (MSEs).

BR Policy/policies

SN	Questions	Reply (Y/N)
1)	Do you have a policy/policies for Principle-8	Yes
2)	Has the policy being formulated in consultation with the relevant stakeholders?	Yes
3)	Does the policy conform to any national /international standards? If yes, specify? (50 words)	The policies conform to the following: <ul style="list-style-type: none"> ▪ MSME public procurement policy ▪ DPE guidelines
4)	Has the policy being approved by the Board? Is yes, has it been signed by MD/owner/CEO/appropriate Board Director?	Yes, it is approved at appropriate level.
5)	Does the company have a specified committee of the Board/ Director/Official to oversee the implementation of the policy?	Yes
6)	Indicate the link for the policy to be viewed online?	http://www.concorindia.com/assets/pdf/mse-website.pdf
7)	Has the policy been formally communicated to all relevant internal and external stakeholders?	Yes
8)	Does the company have in-house structure to implement the policy/policies.	Yes
9)	Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies?	Yes
10)	Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency?	No

If answer to S. No. 1 against principle-8, is 'No', please explain why:

SN	Particulars	Details
1)	The company has not understood the Principles	Not Applicable

2)	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles	
3)	The company does not have financial or manpower resources available for the task	
4)	It is planned to be done in next 6 months	
5)	It is planned to be done within the next 1 year	
6)	Any other reason	

Performance:

SN	Particulars	Details
1)	Does the company have specified programmes/ initiatives/ projects in pursuit of the policy related to Principle 8? If yes details thereof.	<p>Yes.</p> <p>CONCOR's affirmative policies which are in compliance with Government of India guidelines promote diversity and equity and recognize people on their merits and skill sets irrespective of their race, caste, religion, colour, ancestry, marital status, gender, age and nationality. It also follows strict regulations related to industry in terms of minimum wages compensation for semi-skilled and non-skilled contract personnel. The projects undertaken under CSR & S are based on the principle of equitable development and inclusive growth.</p> <p>The Company carried out CSR projects in pursuance of inclusive development, primarily focusing on:</p> <ul style="list-style-type: none"> - Health Care & Sanitation. - Environment Sustainability. - Skill Development & Education for community. - Building Infrastructure for the community.
2)	Are the programmes/projects undertaken through in-house team/own foundation/external NGO/government structures/any other organization?	There is an in-house set up for implementing the CSR policy of the Company. The implementation of CSR projects are done through suitable partnerships with State Governments, NGO's, PSU's, Private Companies, Panchayats, trusts, etc.
3)	Have you done any impact assessment of your initiative?	Verification of the CSR activities, wherever felt necessary, are being done by an independent external agency.
4)	What is your company's direct contribution to community development projects - Amount in INR and the details of the projects undertaken?	In FY 2021-22 an amount of Rs.15.17 crores was utilized on the infrastructure and community development activities undertaken under CSR. Some of the projects in this category are related to sanitation and health and supporting the nation in fight against Covid-19 by way of providing Oxygen Concentrators & ICU Ventilators..
5)	Have you taken steps to ensure that this community development initiative is successfully adopted by the community? Please explain in 50 words, or so.	Yes. Most of the CSR activities of CONCOR are being implemented through collaborative efforts by Government and other reputed organizations. In many projects the employees of the Company at unit level are also involved in identifying, implementing and monitoring the projects. Regular monitoring of the projects being implemented is

		done by the concerned agencies from time to time and CONCOR also sends its own officials to oversee the physical progress of the projects being implemented for society as per terms of MOU entered into with implementing agencies.
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2.9 Principle-9: Responsibility towards consumers

The Company is committed to improve its business processes so as to provide quality services and thereby improve customer satisfaction. Some of the practices adopted in this regard are:

- On line Information & Container Tracking
- SMS based container tracking
- Web query for container tracking made available on website.
- Auto mail facility for customers (for PDA/TDS statement etc.)
- Container Repair & Cleaning Facilities
- Cargo Palletisation, Strapping etc.
- Cargo Lashing/Choking Facility
- Fumigation of Cargo/Containers
- Supply Chain Management
- Container/Cargo Survey
- Round the Clock Security at Terminals
- Facilitation of Customs Clearance
- Conducting Customer Satisfaction Survey by an independent agency regularly to get a feedback from the customers and also take action to rectify/improve its services.
- CONCOR had also introduced on Company's website "Feedback form" wherein Customers can obtain information and seek remedies on our services in the format available under menu "Customer Feedback Facility".
- Launched its mobile App giving information like public tariff, Rail tariff, track & trace, Company directory, etc. for its stake holders and for Exim e-filing (covering reports & queries).
- Usage of Social Media tools for timely dissemination of information to stakeholders.

Under the Citizen's Charter the Company has provided service delivery standards for key services. In addition to above it has undertaken the following initiatives:

- Touch screen kiosks were installed in terminals so that customers can get the services of queries related to container, ground rent due, freight etc.;
- e-filing facility for online booking of Containers;
- Above all, the Company has a lean and accessible top management which is within the reach of its customers at all times.

BR Policy/policies

S N	Questions	Reply (Y/N)
1)	Do you have a policy/policies for Principle-9	Yes
2)	Has the policy being formulated in consultation with the relevant stakeholders?	Yes
3)	Does the policy conform to any national /international standards? If yes, specify? (50 words)	The policies conform to the service standards applicable to the industry.
4)	Has the policy being approved by the Board? Is yes, has it been signed by MD/owner/CEO/appropriate Board Director?	It is approved at appropriate level.

5)	Does the company have a specified committee of the Board/ Director/Official to oversee the implementation of the policy?	Yes
6)	Indicate the link for the policy to be viewed online?	http://www.concorindia.co.in/lcl_services.asp http://www.concorindia.co.in/bonded_services.asp http://www.concorindia.co.in/reefer_services.asp http://www.concorindia.co.in/concor_services.asp http://www.concorindia.co.in/assets/pdf/ccs.pdf http://www.concorindia.co.in/claims_proce.asp http://www.concorindia.co.in/DomesticCharges.aspx http://www.concorindia.co.in/assets/pdf/TERMINAL_HANDLING_CHARGES.pdf http://www.concorindia.co.in/ddpickups.asp http://www.concorindia.co.in/assets/pdf/vds.pdf and many other at www.concorindia.co.in under heading "Facilities and Services".
7)	Has the policy been formally communicated to all relevant internal and external stakeholders?	Yes
8)	Does the company have in-house structure to implement the policy/policies	Yes
9)	Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies?	Yes
10)	Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency?	No

If answer to S. No. 1 against principle-9, is 'No', please explain why:

SN	Particulars	Details
1)	The company has not understood the Principles	Not Applicable
2)	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles	
3)	The company does not have financial or manpower resources available for the task	
4)	It is planned to be done in next 6 months	
5)	It is planned to be done within the next 1 year	
6)	The company has not understood the Principles	

Performance:

SN	Particulars	Details
1)	What percentage of customer complaints/consumer cases are pending as on the end of financial year.	The Company ensures quick turnaround and resolution of Customer complaints through a real time system. Customers have the facility of knowing the exact location & movement of their container by accessing the online portal. For speedy resolution of any customer complaints, contact details and email addresses of the concerned officers have been put up on the Company website. ' Customer Value Creation ' is ethos of CONCOR.

2)	Does the company display product information on the product label, over and above what is mandated as per local laws? Yes/ No/ N.A. / Remarks (additional information)	Not Applicable
3)	Is there any case filed by any stakeholder against the company regarding unfair trade practices, irresponsible advertising and/or anti-competitive behaviour during the last five years and pending as on end of financial year. If so, provide details thereof, in about 50 words or so.	No
4)	Did your company carry out any consumer survey/ consumer satisfaction trends?	Yes, the Company carries out consumer satisfaction survey from time to time.

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BALANCE SHEET AS AT 31ST MARCH, 2022

(in Indian Rupees crore, unless otherwise stated)

PARTICULARS	Note No.	As at March 31, 2022	As at March 31, 2021
(I) ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	2	5384.30	5,294.32
(b) Capital work-in-progress	3	737.51	916.60
(c) Other intangible assets	4	6.48	7.43
(d) Intangible assets under development	4(a)	10.73	3.23
(e) Financial assets			
(i) Investments	5	1435.56	1,445.17
(ii) Loans	6	46.92	44.14
(iii) Other financial assets	7	67.09	38.76
(f) Deferred tax asset (net)	22	90.56	54.28
(g) Non - current tax assets	8	240.89	264.61
(h) Other non-current assets	9	1150.63	940.52
Total non-current assets		9170.67	9,009.06
(2) Current assets			
(a) Inventories	10	30.68	23.94
(b) Financial assets			
(i) Investments	11	-	50.00
(ii) Trade receivables	12	176.14	155.48
(iii) Cash and cash equivalents	13	368.83	664.64
(iv) Bank Balance Other than (iii) above	14	2519.02	1,808.57
(v) Loans	15	11.60	10.63
(vi) Other financial assets	16	99.57	86.11
(c) Other current assets	17	425.17	386.12
Total current assets		3631.01	3,185.49
TOTAL ASSETS		12801.68	12,194.55
(II) EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	18	304.65	304.65
(b) Other equity	19	10472.65	9,899.09
Total Equity		10777.30	10,203.74
Liabilities			
(1) Non-current liabilities			
(a) Financial liabilities			
(i) Lease liabilities	20	537.18	544.20
(ii) Other financial liabilities	20(a)	13.27	11.73
(b) Provisions	21	86.58	137.49
	173		

(c) Deferred tax liabilities (net)	22	-	-
(d) Other non-current liabilities	23	0.78	1.23
Total non-current Liabilities		637.81	694.65

(2) Current liabilities

(a) Financial liabilities			
(i) Lease liabilities	24	103.64	73.91
(ii) Trade payables	25		
(A) Total outstanding dues of micro enterprise and small enterprises		10.86	8.08
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		412.77	262.80
(iii) Other financial liabilities	25(a)	355.15	385.81
(b) Other current liabilities	26	432.80	490.95
(c) Provisions	27	71.35	74.61
Total current liabilities		1386.57	1,296.16

TOTAL EQUITY AND LIABILITIES		12801.68	12,194.55
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Significant Accounting Policies

1

Other Notes

38-69

The accompanying notes are an integral part of these financial statements

1 to 69

In terms of our report attached

For S. N. Nanda & Co.

For and on behalf of the Board of Directors

Chartered Accountants

FRN-000685N

S. N. Nanda
Partner
Membership no. 005909

(V. Kalyana Rama)
Chairman & Managing Director
(DIN:07201556)

(Manoj K. Dubey)
Director (Finance)
(DIN:07518387)

(Harish Chandra)
ED (F) & CS

Place: New Delhi

Date: 19th May, 2022

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

(in Indian Rupees crore, unless otherwise stated)

PARTICULARS	Note No.	For the Year ended March 31,2022	For the Year ended March 31,2021
Revenue			
(I) Revenue from Operations	28	7594.45	6,384.96
(II) Other income	29	263.13	285.48
(III) Total Income (I+II)		7857.58	6,670.44
(IV) Expenses			
Terminal and other service charges	30	5231.70	4,661.51
Employee benefits expense	31	415.60	425.14
Depreciation and amortisation expense	32	529.82	521.92
Finance cost	33	54.58	33.96
Other expenses	34	218.78	265.45
Total expenses (IV)		6450.48	5,907.98
(V) Profit before exceptional item and tax (III- IV=V)		1407.10	762.46
(VI) Exceptional items	34(a)	0.08	83.36
(VII) Profit before tax (after Exceptional items) (V-VI=VII)		1407.02	679.10
(VIII) Tax expense:	35		
Current tax	35.1	380.51	212.86
Deferred tax	35.1	(35.83)	(37.09)
Tax adjustment for earlier years (Net)		-	-
Tax expense: (VIII)		344.68	175.77
(IX) Profit for the period (VII- VIII = IX)		1062.34	503.33
(X) Other Comprehensive Income			
Items that will not be reclassified to profit or loss			
(a) Remeasurement of defined benefit obligation	36	(1.79)	(10.54)
(b) Income tax relating to above item	35.2	0.45	2.65
Total Other Comprehensive Income (X)		(1.34)	(7.89)
(XI) Total Comprehensive Income for the period (IX+ X=XI) (Comprising Profit (Loss) and Other Comprehensive income for the period)		1061.00	495.44

(XII) Earnings per equity share: (Face Value of ₹5/- per share)

1 Basic (in ₹)	37	17.44	8.26
2 Diluted (in ₹)	37	17.44	8.26

Significant Accounting Policies	1
Other Notes	38-69

The accompanying notes are an integral part of these financial statements 1 to 69

In terms of our report attached

For S. N. Nanda & Co.

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(Harish Chandra)
ED (F) & CS

Place: New Delhi

Date: 19th May, 2022

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2022

(in Indian Rupees crore, unless otherwise stated)

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
A. Cash flow from operating activities:		
Net profit before tax	1407.02	679.10
Adjustments for:		
Depreciation and amortisation	529.82	521.92
Amortisation of leasehold land	2.70	2.69
Provision for doubtful Recovery on amount recoverable from Indian Railway	-	77.41
Provision for impairment of investment in subsidiaries	0.08	5.95
Amortisation of registration fees	2.62	2.62
Interest income	(184.79)	(198.74)
Dividend income	(15.20)	(19.24)
Profit on sale of property, plant and equipment	(1.29)	(6.28)
Guarantee Income	(0.12)	(0.15)
Interest expenses	54.58	33.96
Project expenses written off	-	0.18
Loss on sale of property, plant and equipment	0.71	0.10
Bad debts written off	-	-
Provision for:		
Doubtful Debts	0.03	-
Obselete store	0.69	-
Non moving projects	0.79	-
Operating Profit before Working Capital changes	1797.64	1,099.52
Adjustments for changes in Working Capital :		
- Increase /(decrease) in trade payables	152.75	115.59
- Increase/(decrease) in other current financial liabilities	(0.78)	(151.83)
- Increase/(decrease) in current provisions	(3.26)	2.81
- Increase/(decrease) in non current provisions	(52.70)	89.11
- Increase/(decrease) in other current liabilities	(58.15)	189.27
- (Decrease)/ Increase in other non current liabilities	(0.45)	(0.13)
- (Decrease)/increase in other non current financial liabilities	29.16	286.53
- Decrease/(Increase) in trade receivables	(20.69)	3.65
- Decrease/(increase) in inventories	(7.43)	2.14
- Decrease/(increase) in non current loans	(2.78)	(1.86)
- Decrease/(Increase) in current loans	(0.97)	(1.35)
- Decrease/(increase) in other current financial Assets	(2.05)	(57.28)
- Decrease/(increase) in other current assets	(44.37)	12.13
-Decrease /(Increase) in other non current financial Assets	(27.80)	0.10
-Decrease /(Increase) ROU Assets	(53.32)	(316.56)
- Decrease/(Increase) in other non current assets	(7.45)	(3.19)

Cash generated from operating activities	1697.35	1,268.65
Income taxes paid	(356.79)	(244.40)
Net cash from operating activities	1340.56	1,024.25
B. Cash flow from Investing activities:		
Payment made for Property plant and equipment	(777.09)	(573.19)
Earmarked deposits placed with banks	11.31	22.40
Investment in term deposits with maturity 3 to 12 months	(721.76)	281.30
Acquisition of Intangible assets	(2.26)	(7.71)
Addition in Capital work in progress	178.30	19.03
Acquisition of Intangible assets under development	(7.50)	(1.53)
Proceeds from sale of property plant and equipment	11.78	105.58
Purchase of financial assets	59.53	(56.98)
Interest received	172.85	219.36
Dividend received	15.20	19.24
Net cash generated from / (used in) Investing activities	(1059.64)	27.50
C. Cash flow from Financing Activities:		
Dividend paid	(487.40)	(356.40)
Payment of Lease liability	(89.31)	(86.93)
Interest paid	(0.02)	(0.10)
Corporate dividend tax paid	-	-
Proceeds from borrowings	-	-
Net cash generated from / (used in) financing activities	(576.73)	(443.43)
Net Increase/ (Decrease) in cash & cash equivalents	(295.81)	608.32
Cash and cash equivalents as at 1st April (Opening Balance)	<u>664.64</u>	<u>56.32</u>
Cash and cash equivalents as at 31st March (Closing Balance)	368.83	664.64

Notes :

- 1 Cash and Bank balances included in the cash flow statement comprise the following:

Cash and cash equivalents comprise

Cash & cheques in hand	0.94	5.37
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Balance with banks

in current accounts	19.35	184.34
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in Flexi Fixed Deposit Accounts	348.54	474.93
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in deposit accounts with original maturity upto 3 months	-	-
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368.83	664.64
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For S. N. Nanda & Co.
Chartered Accountants
FRN-000685N

For and on behalf of the Board of Directors

S. N. Nanda
Partner
Membership no. 005909

(V. Kalyana Rama)
Chairman & Managing Director
(DIN:07201556)

(Manoj K. Dubey)
Director (Finance)
(DIN:07518387)

(Harish Chandra)
ED (F) & CS

Place: New Delhi
Date: 19th May, 2022

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2022

(in Indian Rupees crore, unless otherwise stated)

a. Equity share capital

PARTICULARS	Number of Shares	Equity share capital
Issued and paid up capital at April 1, 2020	60.93	304.65
Changes in Equity Share Capital due to prior period error	-	-
Restated balance at the beginning of the current reporting period	60.93	304.65
Changes in equity share capital during the year (Bonus Share)	-	-
Balance at March 31, 2021	<u>60.93</u>	<u>304.65</u>
Issued and paid up capital at April 1, 2021	60.93	304.65
Changes in Equity Share Capital due to prior period error	-	-
Restated balance at the beginning of the current reporting period	60.93	304.65
Changes in equity share capital during the year (Bonus Share)	-	-
Balance at March 31, 2022	<u>60.93</u>	<u>304.65</u>

b. Other Equity

Particulars	General reserve	Retained earnings	Other Comprehensive Income arising from remeasurement of defined benefit obligation net of Income Tax	Total
Balance at April 1, 2020	1185.41	8583.07	(8.39)	9760.09
Profit for the year		503.33		503.33
Other Comprehensive Income arising from remeasurement of defined benefit obligation net of income tax			(7.89)	(7.89)
Total Comprehensive Income arising from Remeasurement of defined benefit obligation net of income tax	1185.41	9086.40	(16.28)	10255.53
Payment of dividends		(356.44)		(356.44)
Tax on Dividend	-	-	-	-
Amount transferred from retained earnings to General Reserve	50.33	(50.33)	-	-
Balance at March 31, 2021	<u>1235.74</u>	<u>8679.63</u>	<u>(16.28)</u>	<u>9899.09</u>
Balance at April 1, 2021	1235.74	8679.63	(16.28)	9899.09
Profit for the year		1062.34		1062.34
Other Comprehensive Income arising from remeasurement of defined benefit obligation net			(1.34)	(1.34)

of income tax

Total Comprehensive Income arising from remeasurement of defined benefit obligation net of income tax	1235.74	9741.97	(17.62)	10960.09
Payment of dividends		(487.44)		(487.44)
Tax on Dividend	-	-	-	-
Amount transferred from retained earnings to General Reserve	106.23	(106.23)		-
Balance at March 31, 2022	1341.97	9148.30	(17.62)	10472.65

The accompanying notes are an integral part of these financial statements

1 to 69

In terms of our report attached
For S. N. Nanda & Co.
Chartered Accountants
FRN-000685N

For and on behalf of the Board of Directors

S. N. Nanda
Partner
Membership no. 005909

(V. Kalyana Rama)
Chairman & Managing Director
(DIN:07201556)

(Manoj K. Dubey)
Director (Finance)
(DIN:07518387)

(Harish Chandra)
ED (F) & CS

Place: New Delhi
Date: 19th May, 2022

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 1: SIGNIFICANT ACCOUNTING POLICIES

1. CORPORATE INFORMATION

Container Corporation of India Limited (CONCOR), was incorporated on 10 March 1988 under the Companies Act with registration number 030915, and commenced its operation from November 1989 taking over the existing network of 7 ICDs from the Indian Railways. The shares of the Company are listed on two stock exchanges in India i.e. National Stock Exchange of India Limited (NSE) and BSE Limited (BSE).

From its humble beginning, it is now an undisputed market leader having the largest network of 61 ICDs/CFSSs/Strategic Tie-ups in India. In addition to providing inland transport by rail for containers, it has also expanded to cover management of Ports, air cargo complexes and establishing cold-chain. It has and will continue to play the role of promoting containerization of India by virtue of its modern rail wagon fleet, customer friendly commercial practices and extensively used Information Technology. The company developed multimodal logistics support for India's International and Domestic containerization and trade. Though rail is the main stay of our transportation plan, road transportation is and also provided to cater the need of door-to-door services both in the International and Domestic business segment.

2. Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind ASs) notified by the Central Government under section 133 of the Indian Companies Act, 2013 as Companies (Indian Accounting Standards) Rules, 2015 and as amended from time to time.

3. Basis of preparation

The financial statements have been prepared on the historical cost basis except financial instruments that are measured at revalued amounts or fair values at the end of each reporting period. In estimating the fair value of an asset or a liability, the company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in the financial statements is determined on such a basis, except for leasing transactions that are within the scope of IND AS 116 and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

4. Recent pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2022, as below:

Ind AS 103 – Business Combinations

Reference to Conceptual Framework: The amendment specifies that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 16 –Property, Plant and Equipment

(i) Costs of testing: The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognised in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2022. The Company has evaluated the amendment and there is no impact on its consolidated financial statements.

(ii) Proceeds before intended use: The amendment mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets

Onerous Contracts - Costs of Fulfilling a Contract: The amendment specify that the ‘cost of fulfilling’ a contract comprises the ‘costs that relate directly to the contract’. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 109 – Financial Instruments

Annual Improvements to Ind AS (2021): The amendment clarifies which fees an entity includes when it applies the ‘10 percent’ test of Ind AS 109 in assessing whether to derecognise a financial liability. The Company does not expect the amendment to have any significant impact in its financial statements.

5. Property, plant and equipment:

(i) Property, plant and equipment is stated at cost, less accumulated depreciation and accumulated impairment losses. The initial cost of an asset comprises its purchase price or construction cost, any costs directly attributable to bringing the asset into the location and condition necessary for it to be capable of operating in the manner intended by management, the initial estimate of any decommissioning obligation, if any, and, for assets that necessarily take a substantial period of time to get ready for their intended use, finance costs. Cost includes net of interest on capital advances and is inclusive of freight, duties, taxes and other incidental expenses. In respect of assets due for capitalization, where final bills/claims are to be received/passed, the capitalisation is based on the engineering estimates. Final adjustments, for costs and depreciation are made retrospectively in the year of ascertainment of actual cost and finalisation of claim. Items such as spare parts, stand-by equipment and servicing equipment are recognised in accordance with this Ind AS 16 when they meet the definition of property, plant and equipment.

(ii) Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use and the cost of assets not put to use before the Balance Sheet date.

The expenditure incurred on survey, evaluation & investigation of projects, is booked under Capital Work-in Progress. However, at any stage, if management decides to abandon a project the expenditure incurred thereon is charged to the Statement of Profit & Loss at that stage.

(iii) Provision for stamp duty at the prevailing rate is made by the company at the time of capitalization of the amount paid for acquisition of land & is capitalised as part of the cost of Land.

Depreciation/Amortization:

(iv) Fixed assets are depreciated over its useful life and in the manner prescribed in Schedule II to the Companies Act 2013, other than as prescribed below:

- Assets constructed on leasehold land, other than perpetual leases are depreciated over the period of lease or useful life of such assets, as prescribed under Schedule II of Companies Act 2013, whichever is less.

In respect of assets whose useful lives has been revised, the unamortised depreciable amount is charged over the revised remaining useful lives of the assets.

(v) Capital expenditure on enabling assets, like roads, culverts & electricity transmissions etc., the ownership of which is not with the Company are charged off to revenue in the accounting period of incurrence of such expenditure. However, capital expenditure on enabling assets, ownership of which rests with the company and

which have been created on land not belonging to the Company is written off to the Statement of Profit & Loss over its approximate period of utility or over a period of 5 years, whichever is less. For this purpose, land is not considered to be belonging to the company, if the same is not owned or leased/licensed to the company.

(vi) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

(vii) Non-current assets (or disposal groups) are classified as assets held for sale when a sale is considered highly probable and their carrying amount is to be recovered principally through a sale transaction rather than through continuing use. Non-current asset (or disposal groups) classified as held for sale are stated at the lower of carrying amount and fair value less costs to sell. Property, plant and equipment and intangible assets are not depreciated or amortized once classified as held for sale.

6. Intangible Assets:

Expenditure on computer software, which is not an integral part of hardware, is capitalised as an intangible asset. The cost of software includes license fee and implementation cost and is capitalised in the year of its implementation. Software is amortized over five years being management's estimate of life of assets over which economic benefits will be derived. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

7. Impairment of Non-financial Assets:

At the end of each reporting period, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Component of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

8. Inventories:

Stores and spare parts are valued at cost on weighted average basis or Net Realizable Value (NRV) whichever is lower. Provision for obsolescence is made, whenever required.

9. Employee Benefits:

(i) Liability for gratuity, leave salary and post retirement medical benefits payable to employees is provided for on accrual basis using the Projected Accrued Benefit Method (Projected Unit Credit Method with control period of one year) done by an independent actuary as at the Balance Sheet date. Contributions are made to approved gratuity fund created in a separate trust set up by the company for this purpose.

Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected immediately in the balance sheet with

a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service cost is recognised in profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorized as follows:

- service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- net interest expense or income; and
- remeasurement.

The Company presents the first two components of defined benefit costs in profit or loss in the line item [employee benefits expenses]. Curtailment gains and losses are accounted for as past service costs.

The retirement benefit obligation recognised in the balance sheet represents the actual deficit or surplus in the company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

Termination benefits are immediately recognised in the statement of profit or loss account. A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

(ii) Contribution to defined contribution plans such as Provident Fund, Pension Fund and Family Pension Fund are charged to the Statement of Profit & Loss as and when accrued.

(iii) The undiscounted amount of short term employee benefits expected to be paid for the services rendered are recognized as an expense during the period when the employees render the services.

10. Foreign Currency Transactions:

Functional currency: The functional currency of the Company is the Indian Rupee. These financial statements are presented in Indian Rupees.

- (i) Income, Expenditure & Assets denominated in foreign currencies are recorded at the exchange rate prevailing on the date of transaction.
- (ii) Loans, Current liabilities and Current assets in foreign currencies are translated at the exchange rate prevailing at the end of financial year.
- (iii) Gains or losses due to foreign exchange fluctuations are recognised in the Statement of Profit & Loss.
- (iv) Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not translated.
- (v) The date of transaction (which includes receipt or payment of advance consideration in a foreign currency) for the purpose of determining the exchange rate, is the date of initial recognition of the non monetary asset or non monetary liability. If there are multiple payments or receipts in advance, a date of transaction is established for each payment or receipt.

11. Revenue Recognition:

1. Basic principal for Revenue Recognition

- i. Revenue is recognized on satisfaction of each performance obligation (distinct services) as per the terms of the contract.
- ii. Performance obligations are treated as distinct obligation:
 - a) When it is identifiable separately from other obligations in the contract;
 - b) Its progress can be measured separately;
 - c) Transaction price to the performance obligation can be allocated;
 - d) The customer will not be required to re-perform the services already performed in case it decides to terminate the contract at that stage;
 - e) There will not be any impairment in the value of services already performed; and

- f) The customer can get the rest of the performance without intervention of CONCOR.
- iii. Satisfaction of performance obligation: Container movement between two destinations is considered distinct performance obligation under each contract and the contract is treated as 'over the period contract'.
- iv. Transaction price for each primary obligation is fixed at the time of entering into contract. Rates at which incidental services are charged are also known at the time of entering into contract. Therefore "output method" of revenue recognition is applied.
- v. Volume discount scheme (VDS) is in the nature of variable consideration. Since, VDS is not universally applicable to all contracts, fair estimate is made of such consideration payable in specific cases and is deducted from Gross Revenue to reflect revenue net of variable consideration on the reporting date.
2. **Rail Freight Income:** Rail freight income and charges for incidental services and related expenses are accounted for on satisfaction of performance obligation i.e., transportation of container to the destination terminal/port/customer's premises (in case of chassis delivery) after providing all incidental services required in the course of primary obligation of transportation like loading & unloading etc. to make the container/cargo ready for delivery.
3. **Road Freight Income:** Road freight income and charges for incidental services and related expenses are accounted for on satisfaction of performance obligation i.e., transportation of container to the destination terminal/port/customer's premises after providing all incidental services required in the course of primary obligation of transportation like loading & unloading etc. to make the container/cargo ready for delivery.
- However, in case of door to door delivery via rail movement, road freight income and charges for incidental services are accounted for on arrival of container at the originating CONCOR Terminal from customer premises.
4. **Warehousing Income:**
- a) Warehousing Charges in domestic segment are recognized on accrual basis.
- b) Warehousing Charges in EXIM segment are recognized at the time of release of cargo to the customer.
5. **Terminal service charges:**
- a) Terminal Service Charges (TSC) on empty containers and loaded domestic containers are recognized on accrual basis.
- b) Terminal Service Charges (TSC) on EXIM loaded containers are recognized at the time of release of containers.
6. **Dividend income** is recognized when the company's right to receive the dividend is established.
7. **Interest income from deposits** is recognized on accrual basis.
8. **Interest on income tax refunds** are accounted for on the finalization of assessments.

12. Claims/Counter-claims/Penalties/Awards:

Claims/counter-claims/penalties/awards are accounted for in the year of its settlement.

13. Taxes on Income:

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax base used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax for the year

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

14. Investment in equity instrument of consolidated entities

The Company's investment in equity instruments of subsidiaries and joint ventures are accounted for at cost.

15. Provisions, Contingent Liabilities & Contingent Assets:

a. Provisions

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that the company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

b. Onerous contracts

Onerous Contracts: A contract is considered as onerous when the expected economic benefits to be derived by the company from the contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision for an onerous contract is measured at the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the company recognises any impairment loss on the assets associated with that contract.

c. Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

d. Contingent Assets

Contingent assets are not recognized in the financial statements. However, they are disclosed when the possible right to receive exists.

16. Earnings per share (EPS)

Basic earnings per share ('EPS') is computed by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of shares outstanding during the year.

Diluted EPS is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the period except where the result would be anti-dilutive.

17. Cash and Cash Equivalent

In the cash flow statement cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less. that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

18. Leases

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand -alone price of the lease component and the aggregate stand-alone price of the non-lease components.

The Company as a Lessee

At the date of the commencement of the lease, the Company recognizes a right-of-use assets ('ROU') and a corresponding lease liability for all the lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short term leases) and low value leases, the Company recognizes the lease payments as an expense on a straight-line basis over the term of the lease.

In determining the lease term, Company considers the Option to extend/terminate the lease, wherever it is reasonably certain to exercise such option.

Lease liability is initially measured at the present value of future Lease payments due to the lessor over the lease term, with the discount rate determined by reference to the rate implicit in the lease and in case it is not determinable, Company's incremental borrowing rate on commencement of the lease is used. For leases with reasonably similar characteristics, the Company, on a lease by lease basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole.

The lease payments shall include fixed payments, variable lease payments, residual value guarantees, exercise price of a purchase option where the Company is reasonably certain to exercise that option and payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. The Company only include variable lease payments in measurement of the lease liability if they depend on index or rate. Other variable lease payments are charged to statement of profit & loss. The lease liability is

subsequently re-measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made.

The Company recognizes the amount of the re-measurement of lease liability due to reassessment/modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of reassessment/modification. However, lease modification is accounted as separate lease if the modification increases the scope of the lease by adding the right to use one or more underlying assets and the consideration for lease increases by an amount commensurate with stand-alone price for the increase in the scope.

The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located. They are subsequently measured at cost less accumulated depreciation, accumulated impairment losses, if any and adjusted for any re-measurement of the lease liability.

Right-of-use assets are depreciated on a straight-line basis over the lease term or remaining useful life of the underlying assets as prescribed in IND AS 16 (PPE)/Schedule II of Companies Act 2013, whichever is shorter.

The Company as a Lessor

Leases for which the Company is a lessor is classified as finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as finance lease. All other leases are classified as operating leases.

For operating leases, the rental income/lease payments received are recognized on straight-line basis over the lease term.

For finance leases, finance income is recognized over the lease term based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the lease. When the Company is an intermediate lessor it accounts for its interests in the head lease and the sub-lease separately. The Company assesses the lease classification of a sub-lease with reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset. However, if a head lease is a short term lease, wherein the Company has accounted lease payments on straight line basis, then it classifies the sub-lease as an operating lease.

19. Financial instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Fair value of financial instruments that are quoted in active markets using the quoted bid prices (financial assets held) or quoted ask prices (financial liabilities held) and using valuation techniques for other instruments. Valuation techniques include discounted cash flow method and other valuation models.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value and transaction cost that is attributable to the acquisition of the financial asset is also adjusted.

Subsequent measurement

i. Debt instrument/Tax free bonds at amortised cost – A debt instrument at the amortised cost if both the following conditions are met:

- a. The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b. Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method.

ii. Equity instruments – All equity instruments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at fair value through profit and loss (FVTPL). For all other equity instruments, the Company decides to classify the same either as at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL).

iii. Mutual Funds – All mutual funds in scope of Ind-AS 109 are measured at amortised cost and the (FVTPL) since they could be readily available for sales with significant change in value of the cash inflows.

De-recognition of financial assets

A financial asset is primarily de-recognised when the rights to receive cash flows from the asset have expired or the Company has transferred its rights to receive cash flows from the asset.

Financial Liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and transaction cost that is attributable to the acquisition of the financial liabilities is also adjusted. These liabilities are classified at amortised cost.

Subsequent measurement

Subsequent to initial recognition, these liabilities are measured at amortised cost using the effective interest method. This category generally applies to long-term payables and deposits.

De-recognition of financial liabilities

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by a Company entity are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 18.

20. Impairment of financial asset

In accordance with Ind-AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss for financial assets.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive. When estimating the cash flows, the Company is required to consider –

- All contractual terms of the financial assets (including prepayment and extension) over the expected life of the assets.
- Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

Trade receivable

As a practical expedient the Company has adopted ‘simplified approach’ using the provision matrix method for recognition of expected loss on trade receivables. The provision matrix is based on historical default rate observed over the expected life of the trade receivable and is adjusted for forward-looking estimates. At every reporting date, the historical default rates are updated and changes in the forward-looking estimates are analysed. Further receivables are segmented for this analysis where the credit risk characteristics of the receivables are similar.

Other financial assets

For recognition of impairment loss on other financial assets and risk exposure, the Company determines whether there has been a significant increase in the credit risk since initial recognition and if credit risk has increased significantly, impairment loss is provided.

21. Registration Fee:

Registration fee paid to Ministry of Railways (MOR) for movement of container trains on Indian Railways Network and running of Private Freight Terminals (PFT) is shown as Prepaid Expenditure under 'Current Assets' and 'Non Current Assets'. The registration fee is amortized over the period covered by the respective agreements with Indian Railways.

22. Significant management judgement in applying accounting policies and estimation uncertainty

Significant management Judgements

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses. The following are significant management judgements in applying the accounting policies of the Company that have the most significant effect on the financial statements.

Recognition of deferred tax assets: The extent to which deferred tax assets can be recognised is based on an assessment of the probability of the Company’s future taxable income against which the deferred tax assets can be utilised.

Estimation certainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual result may be substantially different.

Defined benefit obligation: Management estimates of these obligation is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and

anticipation of future salary increases. Variation in these assumptions may significantly impact the defined benefit obligation amount and the annual defined benefit expenses.

Provisions: At each balance sheet date based on management judgement, changes in facts and legal aspects, the Company assesses the requirement of provisions against the outstanding warranties and guarantees. However the actual future outcome may be deferent from this judgement.

23. Grants:

Grants are recognized when there is a reasonable assurance that the company has complied with the conditions attached to them and it is reasonably certain that the ultimate realization and utilization will be made. Grants which are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the company, with no future related costs are recognized in the statement of profit & loss of the period in which they have accrued.

Grants related to depreciable assets including non-monetary grants (at fair value), are presented in the balance sheet as “Deferred Income” of the period, in which they become receivable. Such grants are usually recognized in the statement of profit & Loss over the periods in the proportions, in which depreciation expense on those assets is recognized.

The grants under ‘Served from India Scheme (SFIS)’ are recognized at the time of utilization of SFIS Scrip towards procurement of assets and inventories. Such assets/inventories have been capitalized with a gross value from transaction date based on deemed cost exemption availed by the Company.

The grants under ‘Service Export from India Scheme (SEIS)’ are recognized when the conditions attached with the grant have been satisfied and there is reasonable assurance that the grants will be received. These are recognized in the period in which the right to receive the same is established i.e. the year during which the services eligible for grant of SEIS have been performed.

24. Segment reporting

The Company’s segmental reporting is in accordance with Ind AS 108 Operating Segments. Operating segments are reported in a manner consistent with the internal reporting provided to the board of directors, which is responsible for allocating resources and assessing performance of the operating segments, and has been identified as the chief operating decision maker.

25. Borrowing Cost:

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

All other borrowing costs are recognized in profit or loss in the period in which they are incurred.

Note 2: Property, plant and equipment

Particulars	(₹in Crores)	
	As at March 31, 2022	As at March 31, 2021
Carrying amount of:		
Freehold Land (Refer Note 2.1)	449.13	448.68
Leasehold Land(Refer Note 2.2)	919.54	922.07
Buildings (Refer Note 2.3)	1240.52	1,288.35
Plant and machinery	2347.02	2,240.05
Furniture & fixtures	100.89	103.75
Office equipments	105.11	77.52
Vehicles	2.41	1.35
Railway Siding (Refer Note 2.4)	218.73	210.64
Others*	0.95	1.91
	5384.30	5,294.32

Particulars	(₹in Crores)									
	Freehold Land	Leasehold Land	Building	Plant and Machinery	Furniture & Fixtures	Office equipments	Vehicles	Railway Siding	Others	Total
At cost or deemed cost										
Balance at April 1, 2020	448.27	707.28	1,855.20	3,499.16	120.67	147.19	3.03	222.22	12.88	7,015.90
Additions	0.41	324.24	158.76	297.69	36.62	45.03	-	70.49	-	933.24
Disposals	-	(4.90)	(117.81)	(23.29)	(5.05)	(0.90)	(0.29)	(14.30)	-	(166.54)
Changes due to revaluation (if change is 10% or more)	-	-	-	-	-	-	-	-	-	-
Adjustment/Inter Unit transfer	-	-	2.52	6.96	0.03	0.35	-	0.49	-	10.35
Balance at March 31, 2021	448.68	1,026.62	1,898.67	3,780.52	152.27	191.67	2.74	278.90	12.88	7,792.95

Particulars	Freehold Land	Leasehold Land	Building	Plant and Machinery	Furniture & Fixtures	Office equipments	Vehicles	Railway Siding	Others	Total
Accumulated depreciation										
Balance at April 1, 2020	-	72.51	527.13	1,254.53	37.62	90.01	0.98	57.60	9.91	2,050.29
Eliminated on disposals of assets	-	(0.17)	(54.71)	(3.28)	(2.67)	(0.04)	(0.26)	(6.01)	-	(67.14)
Depreciation expense	-	32.21	134.76	294.83	13.54	24.64	0.67	16.17	1.06	517.88
Changes due to revaluation (if change is 10% or more)	-	-	-	-	-	-	-	-	-	-
Adjustment/Inter Unit transfer	-	-	3.14	(5.61)	0.03	(0.46)	-	0.50	-	(2.40)
Balance at March 31, 2021	-	104.55	610.32	1,540.47	48.52	114.15	1.39	68.26	10.97	2,498.63

Particulars	Freehold Land	Leasehold Land	Building	Plant and Machinery	Furniture & Fixtures	Office equipments	Vehicles	Railway Siding	Others	Total
At cost or deemed cost										
Balance at April 1, 2021	448.68	1,026.62	1,898.67	3,780.52	152.27	191.67	2.74	278.90	12.88	7,792.95
Additions	0.45	31.11	84.59	407.62	12.35	57.99	1.70	27.49	-	623.30
Disposals	-	(1.35)	(0.05)	(20.78)	(1.64)	(3.89)	(0.09)	-	-	(27.80)
Changes due to revaluation (if change is 10% or more)	-	-	-	-	-	-	-	-	-	-
Adjustment/Inter Unit transfer	-	-	(0.01)	1.33	1.25	1.15	0.07	-	-	3.79
Balance at March 31, 2022	449.13	1,056.38	1,983.20	4,168.69	164.23	246.92	4.42	306.39	12.88	8,392.24

Particulars	Freehold Land	Leasehold Land	Building	Plant and Machinery	Furniture & Fixtures	Office equipments	Vehicles	Railway Siding	Others	Total
Accumulated depreciation										
Balance at April 1, 2021	-	104.55	610.32	1,540.47	48.52	114.15	1.39	68.26	10.97	2,498.63
Eliminated on disposals of assets	-	(1.35)	-	(13.00)	(0.19)	(2.06)	-	-	-	(16.60)
Depreciation expense	-	33.64	132.45	294.25	15.12	30.07	0.72	19.40	0.96	526.61
Changes due to revaluation (if change is 10% or more)	-	-	-	-	-	-	-	-	-	-
Adjustment/Inter Unit transfer	-	-	(0.09)	(0.05)	(0.11)	(0.35)	(0.10)	-	-	(0.70)
Balance at March 31, 2022	-	136.84	742.68	1,821.67	63.34	141.81	2.01	87.66	11.93	3,007.94

*** Others includes other capital expenditure [Refer note no. 43(b)]**

- 2.1 Gross Block of Freehold land include assets valuing ₹42.59 crore (As at March 31 ,2021 : ₹ 42.94 crore) in respect of which sale/lease deeds are yet to be executed.
- 2.2 Gross Block of Leasehold land (ROU assets) include assets valuing ₹259.41 crore (As at March 31 ,2021 : ₹ 580.94 crore,) in respect of which sale/lease deeds are yet to be executed.
- 2.3 Gross Block of Buildings include assets valuing ₹3.69 crore (As at March 31, 2021: ₹3.69 crore) in respect of which sale/lease deeds are yet to be executed.
- 2.4 Gross Block of Railway Sidings include assets valuing ₹Nil crore (As at March 31, 2021: ₹ 14.45 crore) in respect of which sale/lease deeds are yet to be executed.
- 2.5 Gross Block of Leasehold land, Buildings, Plant & Machinery and Vehicles includes ROU assets valuing ₹1043.36 crore, ₹60.03 crore, ₹175.23 crore & ₹4.04 crore respectively (As at March 31, 2021: ₹1013.60 crore, ₹ 59.26 crore , ₹ 154.13 crore & ₹2.34 crore respectively).
- 2.6 The above Assets(Net block) includes ₹1.98 crore (As at March 31, 2021: ₹ 1.95 crore) on account of assets retired from Active use and not held for sale.
- 2.7 Contractual Commitments for acquisition of property, plant and equipment are ₹1077.67 crore (As at March 31, 2021: ₹913.21)

Note 3: Capital work-in-progress

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
Capital work in progress*	737.51	916.60
	737.51	916.60

*Figures is after considering provision of ₹ 0.79 crore provided against Projects temporarily suspended.

In the on-going engineering projects of the Company, provision for work completed is done on the basis of last measurement in all respects in terms of the contract for the said project supported by bills and same is shown under capital work in progress.

(a) CWIP aging schedule

As at 31st March 2022

(₹ in Crores)

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	305.07	209.42	85.22	137.01	736.72
Projects temporarily suspended	-	0.26	-	0.53	0.79

As at 31st March 2021

(₹ in Crores)

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	415.13	319.79	58.73	122.16	915.81
Projects temporarily suspended	0.26	-	0.40	0.13	0.79

(b) Capital-work-in-progress, whose completion is overdue or has exceeded its cost compared to its original plan:

As at 31st March 2022

(₹ in Crores)

CWIP	To be completed in				Remarks
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Warehouse – ICD/Dadri	-	10.00	-	-	DOC Overdue
MMLP Paradip-Civil Work	10.51	-	36.10	42.78	DOC Overdue
MMLP Jajpur-Civil Work	28.65	-	-	-	DOC Overdue
MMLP Dahej- Civil Work	57.71	-	-	-	DOC Overdue
Construction of Phase-II MMLP Vishakhapatnam-Civil Work	38.48	-	-	-	DOC Overdue
MMLP Vishakhapatnam-Civil Work	2.01	-	-	-	DOC Overdue
MMLP Varnama (Phase I)- Civil Work	6.53	-	-	-	DOC Overdue
Construction of road under bridge – MMLP Barhi	-	0.25	-	-	DOC Overdue
SIC of pitless In-motion railway e- weighbridge at various location	-	-	-	0.14	DOC Overdue
ICD-Swarupganj-Civil Work	3.12	-	-	-	DOC Overdue
Varnama -Civil Work	3.97	-	-	-	DOC Overdue
OHE, track electrification- work at MMLP Dahej, Gujarat	1.70	-	-	-	DOC Overdue

TIHI-Civil work	3.31	-	-	-	DOC Overdue
MMLP/MIHAN, Nagpur-Civil Work	0.41	-	-	-	DOC Overdue
Fire Fighting System at Multi Modal Logistics Park, Mundra.-Civil Work	0.36	-	-	-	DOC Overdue
Fire Fighting System at Multi Modal Logistics Park, Balli GOA.	0.18	-	-	-	DOC Overdue
MMLP, MIHAN (Nagpur)- Civil Work	0.67	-	-	-	DOC Overdue

There is no CWIP whose cost has exceeded its original project completion cost.

As at 31st March 2021
(₹ in Crores)

CWIP	To be completed in				Remarks
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MMLP Paradip-Civil Work	38.02	3.85	-	-	DOC Overdue
MMLP Jajpur-Civil Work	21.39	1.23	-	-	DOC Overdue
Varnama-Civil Work	5.94	-	-	-	DOC Overdue
Fire Fighting System at Multi Modal Logistics Park, Balli GOA	0.27	-	-	-	DOC Overdue
MMLP/MIHAN, Nagpur-Civil Work	0.30	-	-	-	DOC Overdue
MMLP Krishnapatnam- Civil Work	12.05	-	-	-	DOC Overdue
Construction of road under bridge – MMLP Barhi	0.17	-	-	-	DOC Overdue
SIC of pitless In-motion railway e-weighbridge at various location	-	-	0.14	-	DOC Overdue
ICD-Swarupganj-Civil Work	-	54.14	-	-	DOC Overdue

There is no CWIP whose cost has exceeded its original project completion cost.

Note 4: Other intangible assets

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
Carrying amount of:		
Computer software	6.48	7.43
	6.48	7.43
At Cost or deemed cost		
Balance at April 1	29.74	22.03
Additions	2.26	7.71
Disposals	(0.01)	-
Changes due to revaluation (if change is 10% or more)	-	-
Balance at March 31	31.99	29.74
Accumulated amortisation		
Balance at April 1	22.31	18.27
Amortisation expense	3.21	4.04
Disposals	(0.01)	-
Changes due to revaluation (if change is 10% or more)	-	-
Balance at March 31	25.51	22.31

4.1 Significant intangible assets

A primary component of CONCOR's overall business strategy has been the development of an advanced information system. CONCOR is using various online applications like Export/Import Terminal Management System (ETMS), Domestic Terminal Management System (DTMS), Oracle Financials-ERP, CCLS (Container and Cargo Logistic System) for electronic filing of commercial documents and others, which are based on Centralized architecture deployed through Citrix environment and running over VSAT based hybrid network.

The carrying amount of significant softwares material for the operations of the company is ₹6.12 crore (As at March, 2021: ₹7.16 crore) will be fully amortized in 5 years as tabulated below:

Years	2021-22	2020-21
0-1	2.40	2.39
1-2	1.97	2.00
2-3	1.55	1.57
3-4	0.20	1.17
4-5	-	0.03
Total	6.12	7.16

Note 4(a): Intangible assets under development

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
Intangible assets under development	10.73	3.23
	10.73	3.23

(a) Intangible assets under development aging schedule

As at 31st March 2022

(₹ in Crores)

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	8.55	1.18	-	1.00	10.73
Projects temporarily suspended	-	-	-	-	-

As at 31st March 2021

(₹ in Crores)

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	1.54	0.69	1.00	-	3.23
Projects temporarily suspended	-	-	-	-	-

(b) Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan:

As at 31st March 2022

(₹ in Crores)

Intangible assets under development	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	Nil	Nil	Nil	Nil
Project 2	Nil	Nil	Nil	Nil

As at 31st March 2021
(₹ in Crores)

Intangible assets under development	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	Nil	Nil	Nil	Nil
Project 2	Nil	Nil	Nil	Nil

Note 5: Financial assets: Investments

Non-current investments

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
A. Quoted investments (all fully paid)		
Investment in Bonds (at amortised cost)		
IRFC Secured, Tax Free, Redeemable, Non-convertible, Non-Cumulative Railway Bonds in the nature of promissory notes-79th Series of ₹ 1,00,000/- each	-	-
IRFC Tax Free, Secured, Redeemable, Non-convertible Bonds in the nature of debentures of ₹1,000/- each	50.00	50.00
REC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures-series 3-B of ₹.10,00,000/- each	21.00	21.00
IIFCL Tax Free, Secured, Redeemable, Non-convertible Bonds in the nature of Debentures-series VI B of ₹.10,00,000/- each	50.00	50.00
PFC Tax Free Bonds in nature of Secured, Redeemable, Non-Convertible Debenture-Series 1 A of ₹.1,000/- each	41.78	41.78
PFC Tax Free Bonds in nature of Secured, Redeemable, Non-Convertible Debenture-Series 2 A of ₹.1,000/- each	41.78	41.78
NHPC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debenture-Series 2A of ₹.1,000/- each.	7.39	7.39
NHPC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debenture-Series 3A of ₹.1,000/- each.	7.39	7.39
IRFC Tax Free, Secured, Redeemable, Non-Convertible, Non-Cumulative Bonds in the nature of Debentures-Series-89th A of ₹.10,00,000/- each.	50.00	50.00
NHAI Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures-Series I A of ₹.1,000/- each.	50.00	50.00
NHAI Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures-Series II A of ₹.1,000/- each.	50.00	50.00
IRFC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures Tranche-I series IA of ₹.1,000/- each.	30.00	30.00
NHB Tax Free, Secured, Redeemable, Non-Convertible Bonds-Tranche-II-Series 2A of ₹.5,000/- each.	31.92	31.92
HUDCO Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures of ₹10,00,000/- each.	30.00	30.00
IRFC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures of ₹ 10,00,000/- each.	80.00	80.00
REC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures Tranche I of ₹ 1,000/- each.	-	11.45
IRFC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures of ₹ 1,000/- each.	60.40	60.40

IRFC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures of ₹ 1,000/- each.	11.75	11.75
Total aggregate quoted investments (A)	613.41	624.86
B. Unquoted investments (all fully paid, at cost)		
(a) Other investment in Joint venture (at cost)		
With Hindustan Aeronautics Limited having 50% share by the name of "HALCON"	3.19	3.19
With Central Warehousing Corporation having 50% share by the name of "Pipavav Integrated Logistics-HUB (PILH)".	1.46	5.00
	4.65	8.19
(b) Investment in equity shares of Joint venture (at cost)		
Equity shares of ₹10/- each fully paid up in Star Track Terminals Private Limited	4.71	4.71
Equity shares of ₹10/- each fully paid up in Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited)	5.38	5.38
Equity shares of ₹ 10/- each fully paid up in Gateway Terminals India Private Limited	120.25	120.25
Equity shares of ₹10/- each fully paid up in CMA-CGM Logistics Park (Dadri) Private Limited	2.05	2.05
Equity shares of ₹ 10/- each fully paid up in India Gateway Terminal Private Limited	54.60	54.60
Equity shares of ₹ 10/- each fully paid up in TCI CONCOR Multi Modal Solutions Private Limited (Formerly known as Infinite Logistics Solutions Private Limited)	3.43	3.43
Equity shares of ₹ 10/- each fully paid up in Container Gateway Limited	0.05	0.05
Equity shares of ₹ 10/- each fully paid up in Allcargo Logistics Park Private Limited	3.71	3.71
Equity shares of ₹ 10/- each fully paid up in Angul Sukinda Railway Limited	208.00	208
	402.18	402.18
(c) Investment in shares of foreign Joint venture (at cost)		
Equity shares of Nepalese Rupiah 100/- (Equivalent INR 62.50) each fully paid up in Himalayan Terminals Private Limited, Nepal	0.50	0.50
	0.50	0.50
(d) Investment in subsidiaries (at cost)		
Equity shares of ₹ 10/- each fully paid up in Fresh and Healthy Enterprises Limited	221.43	215.97
Less: provision for impairment of investment [Refer Note No. 56(a)]	(25.61)	(25.61)
Equity shares of ₹ 10/- each fully paid up in CONCOR Air Limited	36.65	36.65
Equity shares of ₹ 10/- each fully paid up in SIDCUL CONCOR Infra Company Limited	74.00	74.00
Equity shares of ₹ 10/- each fully paid up in Punjab Logistics Infrastructure Limited	103.25	103.25
Equity shares of ₹ 10/- each fully paid up in CONCOR Last Mile Logistics Limited	-	1.00
Less: provision for impairment of investment [Refer Note No. 56(b)]	-	(0.92)
	409.72	404.34

(e) Investment in subsidiaries (at cost)-Preference shares Preference shares of ₹ 10/- each fully paid up in Punjab Logistics Infrastructure Limited	5.10	5.10
	5.10	5.10
Total aggregate unquoted investments (B)	822.15	820.31
Total investments (A) + (B)	1435.56	1445.17
Aggregate value of unquoted investments	822.15	820.31
Aggregate amount of impairment in value of investments	25.61	26.53
Aggregate value of quoted investments	613.41	624.86
Market value of quoted investments	689.49	765.19
Current	-	-
Non-current	1435.56	1,445.17
	1435.56	1,445.17

Note no. 5.1 - Details of investments in subsidiaries:

Name of subsidiary	Principal activity	Type of security	Place of incorporation	Proportion of ownership interest and voting power held by the Company	
				As at March 31, 2022	As at March 31, 2021
Fresh and Healthy enterprises Limited	Cold Chain business for fruits and vegetables	Equity shares	CONCOR Bhawan, C-3, Mathura Road, New Delhi – 110076	100%	100%
CONCOR Air Limited	Handling of Air Cargo	Equity shares	CONCOR Bhawan, C-3, Mathura Road, New Delhi – 110076	100%	100%
SIDCUL CONCOR Infra Company Limited	Transportation and Handling of Containers (Rail & Road)	Equity shares	Sidcul, Rudrapur, Udham Singh Nagar, Uttarakhand, 263153	74%	74%
Punjab Logistics Infrastructure Limited	Transportation and Handling of Containers (Rail & Road)	Equity shares	SCO-119-120, Sector 17-B, Chandigarh-160017	51%	51%

Punjab Logistics Infrastructure Limited	Transportation and Handling of Containers (Rail & Road)	Preference shares	SCO-119-120, Sector 17-B, Chandigarh-160017	51%	51%
CONCOR Last Mile Logistics Limited	To Develop freight Terminals including Railway Goods sheds and intermodal, multimodal Logistics parks (MMLPs).	Equity shares	CONCOR Bhawan, C-3, Mathura Road, New Delhi – 110076	Nil	100%

Note no. 5.2 - Details of investments in Joint ventures:

Name of Joint venture	Principal activity	Type of security	Place of incorporation	Proportion of ownership interest and voting power held by the Company	
				As at March 31, 2022	As at March 31, 2021
Star Track Terminals Private Limited	Container handling, customs bonded warehousing and value added services to the containerized trade	Equity Shares	ICD Dadri, Tilpata Road, Greater Noida, Uttar Pradesh - 201307	49%	49%
Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited)	To set up, manage and operate Container Freight Stations (CFS's).	Equity Shares	4th Floor, Geet Mala Building, Deonar Village Road, Govandi(East) , Mumbai Maharashtra - 400088	49%	49%
Gateway Terminals India Private Limited	To build and operate for the next 30 years container terminal at Nhava Sheva.	Equity Shares	GTI House, JNPT, Sheva, Taluka Uran, Navi Mumbai, Maharashtra – 400707	26%	26%
CMA-CGM Logistics Park (Dadri) Private Limited	To provide CFS facilities within ICD Dadri of CONCOR	Equity Shares	Tilpata Road, ICD Dadri, Greater Noida, Uttar Pradesh -201311	49%	49%
India Gateway Terminal Private Limited	To construct, operate, develop and manage Container Terminal Port at Cochin	Equity Shares	Administration Building, ICTT, Vallarpadam SEZ, Mulavukadu Village, Ernakulam, Kerala – 682504.	11.87%	11.87%

TCI CONCOR Multi Modal Solutions Private Limited (Formerly known as Infinite Logistics Solutions Private Limited)	To provide integrated logistics services	Equity Shares	DPT-625/626, DLF Prime Tower, Okhla Phase-1, New Delhi - 110020	49%	49%
Container Gateway Limited	To set up, manage and operate Container Freight Stations (CFS's) and manage road/rail linked container terminal at Garhi Harsaru	Equity Shares	Via Pataudi Road, Wazirpur Morh, Garhi Harsru, Gurgaon, Haryana – 122505	49%	49%
Allcargo Logistics Park Private Limited	To set up, manage and operate Container Freight Stations (CFS's)	Equity Shares	5th Floor, Avashya House, CST Road, Kalina, Santacruz (East), Mumbai, Maharashtra – 400098.	49%	49%
Angul Sukinda Railway Limited	Construction of new railway line from Angul to Sukinda on East Coast Railways	Equity Shares	Plot No. 7622/4706, Mauza-Gadakana Press Chhaka, Bhubaneswar, Orissa – 751005	26%	26%
Himalayan Terminals Private Limited	To Provide Logistics Services	Equity Shares	Dryport, Birganj, Sirsiya Parsa, Nepal	40%	40%

Note 6: Loans

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
Other Loans		
(a) Loans to employees (Secured)	46.92	44.14
	46.92	44.14

Note 7: Other Non Current Financial Assets

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
(a) Security deposits (Unsecured-considered good) Government Authorities	17.16	18.48

Others	9.39	8.48
(b) (i) Bank Deposits with maturity of more than 12 months	-	-
(ii) Held as margin money or as security against		
- Guarantee *	8.30	7.30
- Letter of credit**	25.22	-
(c) Interest accrued on fixed deposits	2.64	2.11
(d) Other advances recoverable		
Unsecured – considered good	4.38	2.39
	67.09	38.76

* **Guarantee given in respect of various contracts/tenders submitted with the respective parties with maturity of more than 12 months**

**** Letter of credit**

Letter of credit is given for the payment to be made against Model concession agreement for TMS (Terminal Management System) with Northern Railways.

Note 8: Non Current Tax Assets

Particulars	(₹in Crores)	
	As at March 31, 2022	As at March 31, 2021
Advance income tax / Tax Deducted at Source (TDS) (net of provisions)	240.89	264.61
	240.89	264.61

Note 9: Other Non Current Assets

Particulars	(₹in Crores)	
	As at March 31, 2022	As at March 31, 2021
Capital advances (considered good)		
Secured	1.38	0.46
Unsecured	1003.85	802.15
Pre-payment for Leasehold land *	103.92	105.55
Pre-payment registration fee**	11.38	13.99
Lease rent income equalisation reserve	0.08	0.04
Provision for Deferred Expenses- SD Given	0.04	0.10
Deferred employee cost	10.96	9.21
Prepaid expenses	19.02	9.02
	1150.63	940.52

* Prepayment of leasehold land include assets valuing ₹ 0.01 crore (As at March 31, 2021 ₹ 0.01 crore) in respect of which lease deeds are yet to be executed.

** Registration fees includes fee paid for running of container trains, registrations of Private Freight Terminals(PFT), etc.

Note 10: Inventories

Particulars	(₹ in Crores)	
	As at March 31, 2022	As at March 31, 2021
Stores and spares (at Cost or Net Realisable Value, whichever is less)	31.49	24.06
Less: Allowance for obsolete stores	(0.81)	(0.12)
Total	30.68	23.94

Stores and spares include items costing ₹ 6.26 crore (2020-21: ₹ 5.65 crore), which have not been consumed during last three years. This includes ₹ 0.81 crore (2020-21: ₹ 0.12 crore) identified as obsolete spares and provided for. The management expects to use the remaining items in the operations and has not provided any allowance for such spares.

The cost of inventories recognised as an expense during the year was ₹22.94 crore (March 31, 2021: ₹20.16 crore). (Refer Note 30)

Note 11: Financial assets: Investments

Particulars	(₹ in Crores)	
	As at March 31, 2022	As at March 31, 2021
Investment in Bonds (at amortised cost)		
IRFC Secured, Tax Free, Redeemable, Non-convertible, Non-Cumulative Railway Bonds in the nature of promissory notes-79th Series of ₹ 1,00,000/- each	-	50.00
Total	-	50.00
Market value of quoted investments	-	52.30

Note 12: Financial assets: Trade receivables-Service Contract Receivables

Particulars	(₹ in Crores)	
	As at March 31, 2022	As at March 31, 2021
(a) Secured, considered good	-	-
(b) Unsecured, considered good(*)	176.14	155.48
(c) Trade Receivables which have significant increase in Credit Risk	-	-
(d) Unsecured, considered doubtful	4.09	4.12
Less: Allowance for expected credit loss	(4.09)	(4.12)
Total	176.14	155.48

(*) It includes Trade receivables of ₹122.02 crore (31st March, 2021: ₹113.79 crore) secured against bank guarantee received from customers

Trade Receivables ageing schedule (As at 31.03.2022)

Particulars	(₹ in crore)							
	A	B	C					D=A+B+C
	Unbilled Trade receivables	Trade receivables not due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months – 1 year	1-2 years	2-3 years	More than 3 years		
(i) Undisputed Trade receivables – considered good	-	125.42	30.42	1.66	3.34	0.54	1.22	162.60
ii) Undisputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade receivables – credit impaired	-	-	-	-	-	-	3.34	3.34
(iv) Disputed Trade receivables – considered good	-	-	-	-	4.70	8.84	-	13.54
v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
(vi) Disputed Trade receivables – credit impaired	-	-	-	-	-	-	0.75	0.75
	-	125.42	30.42	1.66	8.04	9.38	5.31	180.23
Less: Allowance for expected credit loss								(4.09)
								176.14

Trade Receivables ageing schedule (As at 31.03.2021)

Particulars	(₹ in crore)							
	A	B	C					D=A+B+C
	Unbilled Trade receivables	Trade receivables not due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months – 1 year	1-2 years	2-3 years	More than 3 years		
(i) Undisputed Trade receivables – considered good	-	113.02	24.19	1.61	0.76	0.25	1.11	140.94
ii) Undisputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade receivables – credit impaired	-	-	-	-	-	-	3.37	3.37
(iv) Disputed Trade receivables – considered good	-	-	-	4.72	9.82	-	-	14.54

receivables – considered good									
v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-	-
(vi) Disputed Trade receivables – credit impaired	-	-	-	-	-	-	0.75		075
	-	113.02	24.19	6.33	10.58	0.25	5.23		159.60
Less: Allowance for expected credit loss									(4.12)
									155.48

12.1 Credit risk management

Credit risk refers to the risk that a counter party will default on its contractual obligations resulting in financial loss to the Company. At the inception of a service contract, the Company collects the predetermined expected dues in advance. The balance of trade receivables represents the additional amounts charged to the customers over and above the amount already collected towards the expected dues in advance. For the recovery of balance contractual payments, the Company has a legal right to auction the material of the customers and recover the dues in terms of the provisions contained in Customs Act, 1962. Thus the Company has limited exposure to credit risk.

12.2 Credit risk concentration

The concentration of credit risk is limited due to the fact that the customer base is large and unrelated. Customers represent more than 5% of the total balance of trade receivables comprise of the following:

Particulars

1. M/s Western Carriers Pvt Ltd.
2. M/s Ultra Tech Cement Ltd
3. M/s Hapag Lloyd India Pvt Ltd.
4. M/s Maersk Line India Pvt Ltd.
5. M/s Indian Farmers Fertiliser Cooperative
6. M/s C J Darcl Logistics Ltd.

12.3 Allowance for expected credit loss

The Company has used a practical expedient by way for computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in the provision matrix. The provision matrix at the end of the reporting period is as follows:

Particulars	Expected Credit loss(%)	
	As at March 31, 2022	As at March 31, 2021
Ageing		
1-30 days past due	0.01%	0.01%
More than 30 days past due	8.86%	13.65%
Age of receivables		
1-30 days past due	134.07	129.41
More than 30 days past due	46.16	30.19
	180.23	159.60

Movement in the expected credit loss allowance

Balance at the beginning of the year	(4.12)	(4.12)
-Movement in allowance for expected credit loss calculated at lifetime expected credit losses	0.03	-
-Impairment losses recognised on receivables	-	-
Balance at the end of the year	(4.09)	(4.12)

Note 13: Financial assets: Cash and cash equivalents

Particulars	(₹ in Crores)	
	As at March 31, 2022	As at March 31, 2021
Cash and Cash Equivalents		
Cash on hand	0.12	0.13
Cheques and drafts on hand	0.82	5.24
Bank balances:		
in current accounts	19.35	184.34
In Flexi Fixed Deposit Accounts	348.54	474.93
In deposits accounts with original maturity upto 3 months	-	-
	368.83	664.64

Note 14: Financial Assets: Other bank balances

Particulars	(₹ in Crores)	
	As at March 31, 2022	As at March 31, 2021
-Restricted Cash balances		
Earmarked bank balances		
Unclaimed dividend accounts#	0.27	0.23
Unspent CSR account	9.59	-
Bank Balances held as margin money or as security against		
Guarantees*	6.30	3.24
Letters of credit**	-	24.00
Bank balances:		
in deposit accounts with maturity of more than three months but less than 12 months	2502.86	1781.10
	2519.02	1808.57

#Unclaimed dividend accounts

If the dividend has not been paid or claimed within 30 days from the date of its declaration, the company is required to transfer the total amount of the dividend which remain unpaid or unclaimed, to a special account to be opened by the company in a scheduled bank to be called "Unpaid Dividend Account". The unclaimed dividend lying with company is required to be transferred to the Investor Education and Protection Fund (IEPF), administered by the Central Government after a period of seven years from the date of transfer of such amount to unpaid dividend account.

An amount of ₹ 58,141 (As at March 31, 2021: ₹1,25,898) has been deposited timely in the Investor Education & Protection Fund.

Bank balances held as margin money or as security against:

***Guarantees**

Guarantee given in respect of various contracts/tenders submitted with the respective parties.

****Letter of credit**

Letter of credit is given for the payment to be made against Model concession agreement for TMS (Terminal Management System) with Northern Railways.

Note 15: Financial Assets: Loans

(₹in Crores)		
Particulars	As at March 31, 2022	As at March 31, 2021
Carried at amortised cost(considered-good)		
(a) Loans to related parties (Unsecured)		
Loan given to Fresh and Healthy Enterprises Limited	-	-
Loan given to CONCOR Air Limited	-	-
(b) Other loans (*)		
Loans to employees (Secured)	11.60	10.63
(c) Loans Receivables which have significant increase in credit risk	-	-
(d) Loans Receivables – credit impaired	-	-
I Interest receivable		
-Interest accrued on loan given to Fresh and Healthy Enterprises Limited	-	-
	11.60	10.63

(* Other loans

It includes loans given to employees for various purposes (e.g. vehicle loan, car loan, housing loan and multipurpose loan etc.), which are repayable in monthly installments as per the terms of the loan.

Note16: Other Financial Assets

(₹in Crores)		
Particulars	As at March 31, 2022	As at March 31, 2021
Carried at amortised cost		
(a) Security deposits (Unsecured- considered good)		
Government Authorities	4.68	2.37
Others	0.21	1.86
(b) Advances to related parties (Unsecured- considered good)		
Advance to Related Parties	0.15	0.15
(c) Other advances recoverable		
Unsecur-d - considered good	25.67	24.28
(i) Unsecur-d - considered doubtful-Indian Railway	77.41	77.41

Less: Allowance for doubtful amount recoverable-Indian Railway [Refer note no. 34(a)]	(77.41)	(77.41)
(ii) Unsecured - considered doubtful	0.15	0.15
Less: Allowance for doubtful advances	(0.15)	(0.15)
(d) Other Receivables	1.83	1.83
Less: Allowance for doubtful advances	(1.83)	(1.83)
(e) Interest receivable		
-Interest accrued on deposits	43.50	30.09
-Interest accrued on investments in tax free bonds	25.36	27.36
	99.57	86.11

Note 17: Other Current Assets

Particulars	(₹in Crores)	
	As at March 31, 2022	As at March 31, 2021
Pre-payment-Leasehold land	4.27	5.34
Pre-payment registration fee (Refer Note 17.1)	2.61	2.61
Pre-payment-Rail Freight	0.26	0.26
Deferred Expense-Security Deposit Given	-	0.02
Export incentive	861.05	861.05
Less : Allowance for doubtful Export incentive (Refer Note 17.2)	(861.05)	(861.05)
Deferred employee cost	3.00	5.24
Lease rent income equalization reserve	0.01	-
Other advances recoverable	376.39	340.30
Unamortized Contract Cost	38.63	32.35
	425.17	386.12

17.1 Registration fees includes fee paid for running of container trains, registrations of Private Freight Terminals(PFT), etc.

17.2 CONCOR had recognized during the financial year 2015-16 to 2018-19 an amount totalling to ₹1044.03 crores as the income on account of benefit available under Service Export from India Scheme (SEIS). The availability of this benefit to CONCOR was also confirmed through legal opinions. In FY-2019-20 Directorate General of Foreign Trade (DGFT), disallowed ₹ 861.05 crores of claim for SEIS by stating that services towards customs transit of foreign liners sealed containers by rail transport placed under customs control to/from ICDs are not eligible for SEIS, for which provision was made by the company and it also filed appeal against the same at the appropriate level.

Note 18: Equity

Equity share capital		(₹in Crores)	
Particulars	As at March 31, 2022	As at March 31, 2021	
Authorised capital			
800,000,000 equity shares of ₹ 5 each (As at 31 March, 2021 : 800,000,000 equity shares of ₹ 5 each)	400.00	400.00	
Issued, Subscribed and Paid up			
609,294,348 equity shares of ₹5 each (As at 31 March,2021: 609,294,348 equity shares of ₹5 each) fully paid up	304.65	304.65	
	304.65	304.65	

(i) Reconciliation of the number of shares outstanding at the beginning and at the end of the period.

Particulars	Opening balance	No of share increased on account of Shares Split	Fresh issue (Bonus)	Closing balance
Equity Shares				
Year ended March 31st, 2022				
No. of Shares	609,294,348	-	-	609,294,348
Amount	304.65	-	-	304.65
Year ended March 31st, 2021				
No. of Shares	609,294,348	-	-	609,294,348
Amount	304.65	-	-	304.65

(ii) Rights, preferences and restriction attached to shares

The Company has one class of equity shares having a par value of ₹5 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Equity shares held by the controlling entity

Particulars	No of shares Equity shares
As at March 31, 2022	
The President of India	33,38,84,975
As at March 31, 2021	
The President of India	33,38,84,975

(iv) Details of shares held by each shareholder holding more than 5% shares in the Company:

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number of shares held	%	Number of shares held	%
Equity shares				
The President of India	33,38,84,975	54.80%	33,38,84,975	54.80%
Life Insurance Corporation of India	10,01,14,444	1.64%	3,10,77,344	5.10%

(v) Aggregate number and class of shares allotted as fully paid up by way of bonus shares (during 5 years immediately preceding March 31, 2022):

4,87,43,548 equity shares were issued on April 10, 2017 as fully paid up Bonus Shares, which were issued in the ratio of 1:4 (one bonus equity share for four equity shares) by capitalising ₹ 48.74 crores from the reserves and surplus of the company.

12,18,58,870 equity shares were issued on February 7, 2019 as fully paid Bonus shares, which were issued in the ratio of 1:4 (one bonus share for every four shares) by capitalising ₹ 60.93 crores from the reserve and surplus of the company.

(vi) Shareholding of Promoters as under

Shares held by promoters at the end of the year				% change during the year
S.no	Promoter name	No. of Shares	% of Total Shares	
1.	The President of India through Ministry of Railways	33,38,84,975	54.80	No change
Total		33,38,84,975		

Note 19: Other Equity

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
General Reserve	1341.97	1,235.74
Retained Earnings	9130.68	8,663.35
	10472.65	9,899.09
19.1 General Reserve		
Balance at the beginning of the year	1235.74	1,185.41
Amount transferred from retained earnings	106.23	50.33
Bonus Shares Issued	-	-
Balance at the end of the year	1341.97	1,235.74

The general reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. There is no policy of regular transfer. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

19.2 Retained Earnings

Balance at the beginning of the year	8663.35	8,574.68
Profit for the year	1062.34	503.33
Other Comprehensive Income arising from remeasurement of defined benefit obligation net of income tax	(1.34)	(7.89)
Payment of dividend	(487.44)	(356.44)
Tax on Dividend	-	-
Amount transferred to general reserve	(106.23)	(50.33)
Balance at the end of the year	9130.68	8,663.35

The Company has paid an interim dividend of ₹6/- on per equity share of ₹5/- each (2020-21: ₹3/- on per equity share of ₹5/- each) and proposed final dividend of ₹3/- on per equity share of ₹5/- each (2020-21: ₹2 /- on per equity share of ₹5/- each) for the year.

Note 20: Financial liabilities – Lease liabilities

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
Lease liabilities – IND AS 116	537.18	544.20
	537.18	544.20

Note 20(a): Other Financial Liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
Financial liabilities carried at amortised cost		
Guarantee issued	0.38	0.49
Security Deposits	4.29	7.26
Others	8.60	3.98
	13.27	11.73

Note 21: Provisions

(₹in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
Employee Benefits		
Provision for employee benefits		
- Leave Encashment	69.40	55.51
- Leave Travel Concession	-	-
- Long Term Medical Benefit (Refer note.31)	17.18	81.98
	86.58	137.49

Note 22: Deferred tax Assets/ (Liabilities) (net)

The following is the analysis of deferred tax assets/(liabilities) presented in the balance sheet:

(₹in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
Deferred tax assets	315.20	281.06
Deferred tax liabilities	(224.64)	(226.78)
	90.56	54.28
Components of Deferred Tax Asset and Liability:		
Deferred Tax Liability		
Depreciation and Amortization expenses	(223.25)	(225.51)
Others	(1.39)	(1.27)
	(224.64)	(226.78)
Deferred Tax Asset:		
Expenditure covered by section 43B of I.T. Act, 1961	84.08	50.08
Provision for doubtful advances/debts/stores /impairment/export incentive	224.44	224.50
Others	6.68	6.48
	315.20	281.06
Deferred tax Assets/ (liabilities) (net)	90.56	54.28

(₹in Crores)

Particulars	2021-22			2020-21				
	Opening Balance	Recognised in Profit or Loss	Recognised in other comprehensive income	Closing balance	Opening Balance	Recognised in Profit or Loss	Recognised in other comprehensive income	Closing balance
Deferred tax (liabilities)/assets in relation to:								
Provision for doubtful advances/debts/stores	1.11	0.17	-	1.28	1.11	-	-	1.11
Security deposit received	(0.06)	(0.01)	-	(0.07)	(0.10)	0.04	-	(0.06)
Security deposit given	0.07	0.02	-	0.09	0.08	(0.01)	-	0.07
Employee loan at effective interest rate	0.50	0.06	-	0.56	0.19	0.31	-	0.50
Lease equilisation	2.72	-	-	2.72	2.72	-	-	2.72
Lease equilisation on rental income	(0.64)	(0.12)	-	(0.76)	(0.64)	-	-	(0.64)
Fair valuation of guarantee	0.09	(0.03)	-	0.06	0.13	(0.04)	-	0.09
Expenditure covered under section 43B	50.08	33.55	0.45	84.08	22.65	24.78	2.65	50.08
Others	3.11	0.16	-	3.27	2.99	0.12	-	3.11
Provisions for doubtful Export Benefits	216.71	-	-	216.71	216.71	-	-	216.71
Provisions for doubtful Investment	6.68	(0.23)	-	6.45	5.18	1.50	-	6.68
Depreciation on property, plant and equipment	(225.51)	2.26	-	(223.25)	(235.90)	10.39	-	(225.51)
Fair valuation of guarantee investment	(0.58)	-	-	(0.58)	(0.58)	-	-	(0.58)
	54.28	35.83	0.45	90.56	14.54	37.09	2.65	54.28

Note 23: Other Non-Current liabilities

Particulars	(₹ in Crores)	
	As at March 31, 2022	As at March 31, 2021
Lease Rent Expense Equalisation Reserve	-	0.47
Provision for Deferred Income	0.78	0.76
	0.78	1.23

Note 24: Financial liabilities – Lease liabilities

Particulars	(₹ in Crores)	
	As at March 31, 2022	As at March 31, 2021
Lease Liabilities – IND AS 116	103.64	73.91
	103.64	73.91

Note 25: Financial liabilities: Trade payables

Particulars	(₹ in Crores)	
	As at March 31, 2022	As at March 31, 2021
Due to Micro and Small enterprises (Refer Note 48)	10.86	8.08
Others	412.77	262.80
	423.63	270.88

The Company pays its vendors immediately when the invoice is accounted and no interest during the year has been paid or is payable. (Refer Note no. 48 for disclosure made under terms of the Micro, Small and Medium Enterprises Development Act, 2006).

The Company has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

Trade Payable aging schedule (As at 31.03.2022)

Particulars	A Unbilled Trade payables	B Trade payables not due	C Outstanding for following periods from due date of payment				D=A+B+C Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	1.17	9.69	-	-	-	10.86
ii) Others	-	-	272.74	43.73	33.75	62.40	412.62
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	0.15	0.15

Trade Payable aging schedule (As at 31.03.2021)

(₹ in crore)

Particulars	A	B	C				D=A+B+C
	Unbilled Trade payables	Trade payables not due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	0.81	7.27	-	-	-	8.08
ii) Others	-	-	145.29	40.87	17.35	59.14	262.65
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	0.15	0.15

Note 25(a): Other financial liabilities

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
Unpaid dividend	0.27	0.23
Related party	-	-
Guarantee issued	0.11	0.12
Due to Micro and Small enterprises(Refer Note 48)	20.86	16.78
Others*	333.91	368.68
	355.15	385.81

* It includes Employee related dues, Security deposits received & Other payables on account of Capital works/Revenue, etc.

Note 26: Other current liabilities

(₹ in Crores)

Particulars	As at March 31, 2022	As at March 31, 2021
Advances/deposits from customers(against services)	182.15	181.89
Statutory dues	125.65	185.53
Deferred Government Grant Income	57.94	62.72
Deferred Income-Security Deposit Received	0.04	0.11
Lease Rent Expense Equalisation Reserve	-	-
Related party	-	0.83
Unearned Revenue*	67.02	59.87
	432.80	490.95

***Breakup of revenue recognized in the reporting period that was included in the contract liability at the beginning of year**

Opening Balance	59.87	42.64
Revenue recognized out of opening balance during the year	59.87	42.64
Closing Balance	67.02	59.87

The Company expect to complete performance obligation within duration of one or less than one year.

Note 27: Provisions

Particulars	(₹in Crores)	
	As at March 31, 2022	As at March 31, 2021
Employee Benefits		
Provision for employee benefits		
- Leave Encashment	3.46	2.73
- Leave Travel Concession	-	0.04
- Gratuity	7.21	19.10
- Long Term Medical Benefit (Refer note 31)	2.33	2.58
- Performance related pay	51.84	42.19
Other provisions		
Provision for property tax	6.51	7.97
	71.35	74.61

Particulars	CSR	Property tax
Balance as at April 1, 2020	-	5.64
Additional provision recognised	-	2.33
Amount paid during the year	-	-
Unused amount reversed during the year	-	-
Balance as at March 31, 2021	-	7.97

Particulars	CSR	Property tax
Balance as at April 1, 2021	-	7.97
Additional provision recognised	-	0.61
Amount paid during the year	-	(2.07)
Unused amount reversed during the year	-	-
Balance as at March 31, 2022	-	6.51

Note 28: Revenue from Operations

The following is an analysis of the company's revenue for the year from continuing operations:

Particulars	(₹in Crores)	
	For the Year ended March 31,2022	For the Year ended March 31,2021
Sale of Services:		
Rail Freight Income	5691.36	4,940.98
Road Freight Income	259.02	209.70
Handling Income	909.60	789.81
Storage and Warehousing Income (Refer note i)	181.15	153.27
Coastal Shipping income	-	4.64
Other Operating Income:		
Export Incentive (Refer Note ii)	-	19.38
Other operating income (Refer note iii & iv)	670.45	364.41
Total Revenue from Operations	7711.58	6,482.19
Less: Rebate/ Discount	(117.13)	(97.23)
Net Revenue from Operations	7594.45	6,384.96

Note

(i) Storage and Warehousing income is net of waivers of ₹0.06crore (2020-21: ₹0.04crore).

(ii) Export Incentive includes ₹Nil crore (2020-21: ₹19.38 crore) towards Grants under SFIS, which had been recognised at the time of utilisation of these scripts towards procurement of Assets and Inventories.

(iii) Other operating income includes ₹8.22 crore (2020-21:₹6.01 crore) towards consultancy income, which has been received from M/s Gateway Terminals India Private Limited.

(iv) Other operating income includes following income which exceeds one per cent of the revenue from operations or ₹10,00,000 whichever is higher:-

		(₹ in Crore)	
Sl. No.	Name and Description of Income/ Service	FY 2021-22	FY 2020-21
(a)	Documentation & Surveyor Charges	75.85	70.65
(b)	Data Charges	76.46	72.53
(c)	Infrastructure & Development Charges	75.93	71.88
(d)	Terminal Infra Charges	142.64	-

(v) Transaction price for all services e.g. Rail Transportation, Road Transportation, Handling, S&W etc. is as per the prevailing public tariff.

(vi) Return/refunds and other similar obligations are as per approved policies.

Note 29: Other Income

Particulars	(₹in Crores)	
	For the Year ended March 31,2022	For the Year ended March 31,2021
Interest income earned on financial assets carried at amortised cost		
On Loans given to employees	12.25	15.50
On Loan to wholly owned subsidiary	-	-
Bank deposits	121.12	128.14
Tax Free Bonds	51.37	53.46
Interest on security deposit given	0.05	0.05
Interest on Income Tax Refunds	-	1.59
Other Income		
Dividend Income from JV Company	15.20	19.24
Share of Income from JV Company	-	2.00
Profit on sale of property, plant and equipment	1.29	6.28
Guarantee income	0.12	0.15
Rent income	16.73	17.14
Miscellaneous income*	45.00	41.93
Total Other Income	263.13	285.48

*Miscellaneous Income includes ₹21.07 crore received from Indian Farmers Fertiliser Cooperative (IFFCO) towards to develop an area of 35.5 Acres exclusively dedicated to IFFCO for handling and warehousing of IFFCO cargo rakes at MMLP Paradip (Previous Year: ₹24.99 crore).

Note 30: Terminal and Other Service Charges

Particulars	(₹ in Crores)	
	For the Year ended March 31,2022	For the Year ended March 31,2021
Rail freight expenses	4105.38	3,445.10
Road freight expenses	197.72	162.36
Handling expenses	305.12	260.96
Coastal Shipping expenses	-	5.90
Land license fee*	468.52	652.84
Other operating expenses	154.96	124.35
Total Terminal and other service charges	5231.70	4,661.51

* Out of ₹468.52 crore (2020-21 ₹ 652.84 crore), an amount of ₹339.14 crore (2020-21 ₹ 517.39 crore) has been paid as Land License fee to Indian Railways in current financial year as per extant policy of Railways. (Refer note. 50)

(i) Handling & Other Operating expenses include ₹109.69 crore (2020-21: ₹85.37 crore) & ₹22.94 crore (2020-21 ₹20.16 crore) towards power and fuel and consumption of stores and spare respectively. Details of expenditure on consumption of imported & indigenous stores and spare are as follows:

Particulars	For the Year ended March 31,2022		For the Year ended March 31,2021	
	Amount	Percentage(%)	Amount	Percentage(%)
Import	0.48	2.09	0.55	2.73
Indigenous	22.46	97.91	19.61	97.27

Note 31: Employee Benefits Expense

Particulars	(₹ in Crores)	
	For the Year ended March 31,2022	For the Year ended March 31,2021
Salary, allowances and Other employee benefits	331.90	308.50
Contribution to Provident Fund, Pension and other welfare funds	36.94	32.90
Rent for Leased Accommodation (Net)	0.08	0.20
Staff Welfare Expenses(*)	41.28	78.45
Gratuity	5.16	4.76
Staff Training	0.24	0.33
Total Employee Benefit Expense	415.60	425.14

There are no Presidential Directives issued by Govt. in the FY 2021-22 & 2020-21.

(*) In the years prior to FY 2020-21, the Company has been providing liability for Post Retirement Medical Benefits for retired employees. However, from FY 2020-21 onwards, the actuarial valuation has been done for the expected liability for all employees of the Company, as all employees after superannuation or separation after rendering services for continued period of specified years are entitled for such benefits.

Due to this, an amount of ₹ 7.60 crores (P Y: ₹ 72.84 crores) was provided- ₹ 7.76 crores (P Y: ₹ 67.33 crores) has been charged to Statement of Profit & Loss and ₹ 0.16 crores (PY: ₹ 5.51 crores) has been included in Other Comprehensive Income.

Note 32: Depreciation and Amortisation Expense

Particulars	(₹in Crores)	
	For the Year ended March 31,2022	For the Year ended March 31,2021
Depreciation *	526.61	517.88
Amortisation of intangible assets	3.21	4.04
Total depreciation and amortisation expense	529.82	521.92

* It includes Depreciation on ROU Assets valuing ₹71.01 crore (2020-21: ₹73.81 crore).

Note 33: Finance Cost

Particulars	(₹in Crores)	
	For the Year ended March 31, 2022	For the Year ended March 31, 2021
Interest on financial liabilities carried at amortised cost - security deposit received	0.02	0.10
Interest Exp-Lease Liability - IND AS 116	54.56	33.86
Others	-	-
Total	54.58	33.96

Note 34. Other Expenses

Particulars	(₹in Crores)	
	For the Year ended March 31, 2022	For the Year ended March 31, 2021
Printing & Stationery	1.76	1.68
Travelling and Conveyance (Including Directors' Travelling ₹0.15 crore (2020-21 : ₹ 0.02 crore)	15.94	15.69
Rent and Licence fee for office building	3.49	4.46
Electricity and Water	11.77	11.55
Repairs and maintenance - Buildings	9.23	11.32
Repairs and maintenance - Plant and Machinery	5.09	4.46
Repairs and maintenance - Others	61.34	56.27
Amortisation of leasehold land	2.70	2.69
Amortisation of registration fees	2.62	2.62
Lease expenses-Ind AS 116	0.06	0.03
Security Expenses	35.10	62.70
Terminal Support Services	18.99	3.93
Vehicle Running and Maintenance Expenses	1.91	1.80
Business Development	1.19	0.59
Postage, Telephone and Internet	4.36	4.81
Books and Periodicals	0.04	0.04
Bank Charges	0.47	0.50
Legal and Professional Charges	4.37	3.95
Insurance	6.62	6.14
Fees and Subscriptions	0.35	0.35
Advertisement	1.86	1.86
Directors' Fees	0.18	0.19
Rates and Taxes	3.53	17.90

Auditors remuneration and out-of-pocket expenses:

As Auditors	0.10	0.10
For Income Tax Audit	0.04	0.04
For Other services	0.16	0.15
Auditors out-of-pocket expenses	0.01	0.03
Provision for:		
Doubtful Debts	0.03	-
Obsolete Stores	0.69	-
Non-Moving projects	0.79	-
CSR expenses(Refer note 34.1)	15.17	45.82
Bad debts written off	-	-
Loss on sale of fixed assets	0.71	0.10
Project expenses written off	-	0.18
Miscellaneous expenses	8.11	3.50
Total Other Expenses	218.78	265.45

34.1 The CSR expenditure comprises the following:

(a) Gross amount required to be spent by the Company during the year: ₹39.22 crore (Previous year ₹59.33 crore)

(b) Amount spent during the year on:

(₹in Crores)

Sl. No.	Particulars	Year ended March 31, 2022			Year ended March 31, 2021		
		In Cash	Yet to be paid in cash	Total	In Cash	Yet to be paid in cash	Total
i.	Construction/acquisition of any asset	-	-	-	-	-	-
ii.	On purposes other than (i) above	9.36	5.81	15.17	38.33	7.49	45.82
	Total	9.36	5.81	15.17	38.33	7.49	45.82

34(a)Exceptional items

(₹in Crores)

Particulars	For the Year ended March 31, 2022	For the Year ended March 31, 2021
Provision for doubtful Recovery on amount recoverable from Indian Railway*	-	77.41
Provision for impairment of investment in subsidiaries (M/s FHEL& M/s CLMLL)- Refer note 56(a) & (b)	0.08	5.95
Total Exceptional Items	0.08	83.36

*From 1st April 2020, Indian Railways has changed its Land Licence fee policy, due to which some of the Terminals were rendered unviable, which were handed over to Indian Railway along with un-amortized fixed assets available on them. The company has reduced its fixed Assets (Buildings, Roads & Pavements, electrical fittings and Railway Sidings) amounting to ₹ 77.41 crore in FY 2020-21 and the same has been shown as recoverable from Indian Railway. Further, pending confirmation of the amount payable by Railways on this account the company has also provided the same as doubtful recovery from Indian Railway.

Note 35: Tax Expense

35.1 Income tax recognised in profit or loss

(₹ in Crores)

Particulars	For the Year ended March 31,2022	For the Year ended March 31,2021
Current tax (In respect of the current year)	380.51	212.86
Deferred tax (In respect of the current year)	(35.83)	(37.09)
Tax adjustments for earlier years (Net)	-	-
Total income tax expense recognised in the current year	344.68	175.77

The income tax expense for the year can be reconciled to the accounting profit as follows:

Profit before tax	1407.02	679.10
Income tax expense	354.12	170.92
Effect of income that is exempt from taxation (Interest on Tax free bonds/Dividend)	(16.75)	(18.30)
Effect of expenses that are not deductible in determining taxable profit (CSR Expenses etc.)	7.31	23.15
Income tax expense recognised in profit or loss	344.68	175.77

35.2 Income tax recognised in other comprehensive income

Deferred tax

Arising on income and expenses recognised in other comprehensive income:

Remeasurement of defined benefit obligation	0.45	2.65
Total income tax recognised in other comprehensive income	0.45	2.65

Bifurcation of the income tax recognised in other comprehensive income into:-

Items that will not be reclassified to profit or loss	0.45	2.65
Items that may be reclassified to profit or loss	-	-
	0.45	2.65

The Company opted to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019 and has taken 25.168% rate of Corporate Tax in its accounts. Accordingly, the Company has recognized provision for income tax for the year ended 31st March 2022 & 31st March 2021 and re-measured its deferred tax assets/ liabilities on the basis of the above option.

36. Employee benefit plans

A. Defined Contribution Plans

a) Employers Contribution to Provident Fund

Company pays fixed contribution to Provident Fund at predetermined rates to a separate trust, which invests the fund in permitted securities. The contribution to the fund for the period is recognized as expense and is charged to the profit & loss account. The obligation of the company is limited to such fixed contribution. However, the trust is required to pay a minimum rate of interest on contributions to the members as specified by Government. As per actuarial valuation such liability is NIL as at March 31, 2022 (as at March 31, 2021: NIL).

(₹in Crores)

	For the year ended March 31, 2022	For the year ended March 31, 2021
During the year the Company has recognised the following amounts in the statement of profit and loss :-		
Employers Contribution to Provident Fund	18.24	16.05

B.State Plans

	For the year ended March 31, 2022	For the year ended March 31, 2021
During the year the Company has recognised the following amounts as employer's contribution to state plans in the statement of profit and loss :-		
Employer contribution to Employee's Pension Scheme 1995.	1.91	2.04

C. Defined Benefit Plans and Other Long Term Benefits

a) Contribution to Gratuity Funds - Employee's Gratuity Fund.

The Company has a defined benefit gratuity plan, which is regulated as per the provisions of Payment of Gratuity Act, 1972. The scheme is funded by the company and is managed by a separate Approved Trust. The liability for the same is recognized on the basis of actuarial valuation.

b) Leave Encashment/ Compensated Absence. :

The company has a defined benefit leave encashment plan for its employees. Under this plan, they are entitled to encashment of earned leaves and medical leaves subject to certain limits and other conditions specified for the same. The liabilities towards leave encashment have been provided on the basis of actuarial valuation.

c) Retirement Allowance:

The company has formed a medical trust, which takes care of medical needs of its employees after their retirement. Their entitlement for reimbursement of medical expenses is regulated as per the policy. The liability for the same is recognized on the basis of actuarial valuation.

These plans typically expose the company to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

Investment Risk	The present value of the defined benefit plan liability (denominated in Indian Rupee) is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds.
Interest Risk	A decrease in the bond interest rate will increase the plan liability; however, this will be partially offset by an increase in the return on the plan's debt investments.
Longevity Risk	The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life's expectancy of the plan participants will increase the plan's liability.
Salary Risk	The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

The most recent actuarial valuation of the plan assets and the present value of the defined benefit obligation were carried out as at March 31, 2022 by M/s S S Consultancy. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

An actuarial valuation was carried out in respect of the aforesaid defined benefit plans and other long term benefits based on the following assumptions:

Particulars	March 31, 2022				March 31, 2021			
	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Interest Guarantee Liability PF	Retirement Allowance	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Interest Guarantee Liability PF	Retirement Allowance
Economic Assumptions								
Discount rate (per annum)	7.23%	7.23%	7.23%	7.23%	6.82%	6.82%	6.82%	6.82%
Rate of increase in compensation levels	6.5% per annum	6.5% per annum			6% per annum	6% per annum		
Rate of return on plan assets	NA	7.23%	8.58%	7.23%	NA	6.82%	8.57%	6.82%
Demographic Assumptions								
Employee Turnover/Withdrawal Rate	1.90%	1.90%			1.25%	1.25%		
Retirement Age	60 years	60 years		60 years	60 years	60 years		60 years
Mortality	IALM (2012-14)	IALM (2012-14)		IIAM (2012-15)	IALM (2012-14)	IALM (2012-14)		IIAM (2012-15)
Leave Availment Ratio	1.00%	NA		NA	1.00%	NA		NA
Estimates of future salary increases considered in actuarial valuation take account of inflation, seniority, promotion and other relevant factors such as supply and demand in the employment market.								

Amounts recognised in statement of profit or loss in respect of the defined benefit plans are as follows-

Particulars	March 31, 2022			March 31, 2021		
	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Retirement Allowance	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Retirement Allowance
Current service cost	3.84	3.98	5.03	3.25	3.94	67.62
Company's Contribution to Provident Fund						
Past Service Cost	-	-	-	-	-	-
Remeasurements	13.59	-	-	30.36	-	-
Net Interest cost	4.01	1.27	2.73	2.32	0.92	0.10
Net actuarial (Gains)/loss	-	-	-	-	-	-
Components of defined benefit costs recognised in profit or loss*	21.44	5.25	7.76	35.93	4.86	67.72
Remeasurement on the net defined benefit liability						
-Return on plan assets (excluding amounts included in net interest expense)	-	(0.77)	(0.63)	-	2.55	(0.42)
Actuarial (gains) / losses arising from changes in demographic assumptions	-	2.32	(1.23)	-	-	1.41
-Actuarial (gains) / losses arising from changes in financial assumptions	-	(1.77)	(9.07)	-	1.60	4.10
-Actuarial (gains) / losses arising from experience adjustments	-	2.18	10.77	-	0.87	0.43
Components of defined benefit costs recognised in other comprehensive income (OCI)**	-	1.96	(0.16)	-	5.02	5.52
Total	21.44	7.21	7.60	35.93	9.88	73.24

* Included in "Employee benefits expense" line item in the statement of profit and loss.

** Included in "Other Comprehensive Income"

Movement in the present value of the defined benefit obligation are as follows-

Particulars	March 31, 2022			March 31, 2021		
	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Retirement Allowance	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Retirement Allowance
Present value of obligation as at beginning of the year	58.24	88.43	79.17	33.43	78.81	5.67
Adjustment in beginning balance	-	-	-	-	-	-
Interest cost	4.01	6.00	5.55	2.32	5.35	0.37
Past Service Cost	-	-	-	-	-	-
Current service cost	3.84	3.98	5.03	3.25	3.94	67.62
Contribution by plan participants	-	-	-	-	-	-
Benefits paid	(6.82)	(4.11)	(1.07)	(11.13)	(2.14)	(0.43)
Transfer In	-	-	-	-	-	-
Actuarial (gain) / loss on obligations due to remeasurements	-	-	-	-	-	-
a. Effect of change in Financial Assumptions	0.33	(1.77)	(9.07)	5.45	1.60	4.10
b. Effect of change in Demographic Assumptions	(1.56)	2.32	(1.23)	-	-	1.41
c. Experience (Gain)/Losses	14.82	2.18	10.77	24.92	0.87	0.43
d . Past Service Cost (1st year no heading)	-	-	-	-	-	-
Present value of obligation as at the year end	72.86	97.03	89.15	58.24	88.43	79.17

Movement in the fair value of the plan assets are as follows

Particulars	March 31, 2022		March 31, 2021	
	Retirement Allowance	Employees Gratuity Fund	Retirement Allowance	Employees Gratuity Fund
Fair value of Plan Assets as at beginning of the year	5.21	69.34	4.56	63.02
Expected return on Plan Assets	2.82	4.72	0.27	4.44
Employer contribution	73.29	19.10	0.40	6.57
Benefits paid	(1.07)	(4.11)	(0.44)	(2.14)
Transfer In	NA		NA	
Return on plan assets (excluding amounts included in net interest expense) /Actuarial Gain(Losses)	0.63	0.77	0.42	(2.55)
Fair value of plan assets as at the year end	80.88	89.82	5.21	69.34

Reconciliation of present value of defined benefit obligation and fair value of assets

Particulars	March 31, 2022			March 31, 2021			(₹ in Crores)
	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Retirement Allowance	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Retirement Allowance	
Present value of obligation as at the year end	72.86	97.03	89.15	58.24	88.43	79.17	
Fair value of plan assets as at the year end	NA	89.82	80.88	NA	69.34	5.21	
Net (asset)/ liability recognised in balance sheet	72.86	7.21	8.27	58.24	19.09	73.96	
Classified as non- current	69.40	-	-	55.51	-	-	
Classified as current	3.46	7.21	8.27	2.73	19.09	73.96	
Total	72.86	7.21	8.27	58.24	19.09	73.96	

Constitution of Plan Assets	CONCOR Employees Gratuity Fund				CONCOR Medical Trust				(₹ in Crores)
	March 31, 2022	%	March 31, 2021	%	March 31, 2022	%	March 31, 2021	%	
(a) Central Government Securities	45.84	52.14%	31.54	46.80%	31.70	55.17%			
(b) State Government Securities									
(c) Corporate Bond/debentures	39.11	44.49%	31.07	46.10%	17.80	30.98%	1.70	39.49%	
(d) Mutual Funds/Equity Investment	2.89	3.29%	4.71	6.99%			1.24	28.69%	
(e) Fixed Deposit Receipts					7.96	13.85%	1.37	31.82%	
(f) Others(Special Deposit Scheme)	0.07	0.08%	0.07	0.10%					
Total	87.91		67.39		57.46		4.31		

The return on the investment is the nominal yield available on the format of investment as applicable to Approved Gratuity Fund under Rule 101 of Income Tax Act 1961.

Significant actuarial assumptions for the determination of the defined obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

Gratuity

- If the discount rate is 100 basis points higher (lower), the defined benefit obligation would decrease by ₹8.27 crore (increase by ₹8.97 crore) (as at March 31, 2021: decrease by ₹ 7.53 crore (increase by ₹8.21 crore)).
- If the expected salary growth increases (decreases) by 100 basis points, the defined benefit obligation would increase by ₹ 1.21 crore (decrease by ₹1.27 crore) (as at March 31, 2021: increase by ₹ 1.85 crores (decrease by ₹ 1.69 crores))

The estimated term of the benefit obligations in case of gratuity is 9.98 years(As at March 31, 2021: 10.02 years)

The company expects to contribute ₹ 11.66 crore to its gratuity plan in the next financial year.

Leave Encashment

- If the discount rate is 100 basis points higher (lower), the defined benefit obligation would decrease by ₹ 6.96 crore (increase by ₹7.85 crore) (as at March 31, 2021 decrease by ₹ 5.56 crore (increase by ₹ 6.28 crore))
- If the expected salary growth increases (decreases) by 100 basis points, the defined benefit obligation would increase by ₹ 7.27 crore (decrease by ₹ 6.75 crore) (as at March 31, 2021: increase by ₹ 6.03 crore (decrease by ₹ 5.39 crores))

The estimated term of the benefit obligations in case of Leave Encashment is 9.98 years(As at March 31, 2021: 10.02 years)

Post retirement Benefits

- If the discount rate is 100 basis points higher (lower), the defined benefit obligation would decrease by ₹ 16.75 crore (increase by ₹ 18.95 crore) (as at March 31, 2021: decrease by ₹ 15.66 crore (increase by ₹ 18.42 crore)).

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same as that applied in calculating the defined benefit obligation liability recognised in the balance sheet.

There has been no change in the process used by the Company to manage its risks from prior periods.

Note 37: Earning Per Share

Particulars	As at March 31,2022	As at March 31,2021
Basic and diluted earning per share (in ₹) (Face Value of ₹5/- per share)	17.44	8.26
Total	17.44	8.26

There are no dilutive instruments issued by the company

Basic and Diluted earning per share

The earnings and weighted average number of equity shares used in the calculation of basic earnings per share are as follows.

Particulars	As at March 31,2022	As at March 31,2021
		(₹in Crores)
Profit for the year	1062.34	503.33
Earnings used in the calculation of basic and diluted earnings per share	1062.34	503.33
Weighted average number of equity shares for the purposes of basic and diluted earnings per share	60.93	60.93
Face Value per equity share (₹)	5	5

Impact of changes in accounting policies

There are no changes in the accounting policies which had significant impact on the amounts reported for earning per share.

Note 38: Segment Information

Services from which reportable segments derive their revenues

The Segment reporting disclosed by the Company in this section is presented in accordance with the disclosures requirements of Ind AS 108 "Operating Segment".

Information reported to the chief operating decision maker (CODM) for the purposes of resource allocation and assessment of segment performance focuses on the divisions operated in the company. There are two major operating divisions- EXIM and Domestic, which are organized on All India basis. The information is further analysed based on the different classes of customers. Both EXIM and Domestic divisions of the company are engaged in handling, transportation & warehousing activities. The Company has not aggregated any operating segments for presentation purposes.

As at March 31, 2022, the operating segment of the Company are as under :

The Company is organised into two major operating divisions- EXIM and Domestic. The divisions are the basis on which the Company reports its primary segment information. Segment revenue and expenses directly attributable to EXIM and Domestic segments are allocated to the two segments. Joint revenue and expenses have been allocated on a reasonable basis. Segment assets include all operating assets used by a segment and consist principally of inventories, sundry debtors, cash and bank balances, loans & advances, other current assets and fixed assets net of provisions. Similarly, segment liabilities include all operating liabilities and consist principally of sundry creditors, advance/deposits from customers, other liabilities and provisions. Segment assets and liabilities do not, however, include provisions for taxes. Joint assets & liabilities have been allocated to segments on a reasonable basis.

As the operations of the Company are presently confined to the geographical territories of India, there are no reportable geographical segments.

Segment revenue and results

The following is the analysis of the Company's revenue and results from operations by reportable segments.:-

Particulars	EXIM		Domestic		Un-Allocable		Total	
	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
Revenue								
Segment Revenue								
Rail Freight Income	3,772.91	3,543.79	1,918.45	1,397.19	-	-	5,691.36	4,940.98

Road Freight Income	116.95	102.68	142.07	107.02	-	-	259.02	209.70
Handling Income	743.18	670.22	166.42	119.59	-	-	909.60	789.81
Storage and Warehousing Income	145.19	131.23	35.96	22.04	-	-	181.15	153.27
Export Incentive	-	19.38	-	-	-	-	-	19.38
Coastal Shipping income	-	-	-	4.64	-	-	-	4.64
Other operating income	607.53	327.27	62.92	37.14	-	-	670.45	364.41
Total Revenue from Operations	5,385.76	4,794.57	2,325.82	1,687.62	-	-	7,711.58	6,482.19
Less: Rebate/Discount	(97.11)	(81.58)	(20.02)	(15.65)	-	-	(117.13)	(97.23)
Net Total Revenue from Operations	5,288.65	4,712.99	2,305.80	1,671.97	-	-	7,594.45	6,384.96
Result								
Segment Result	1,173.04	646.36	172.39	48.34	-	-	1,345.43	694.70
Corporate expenses	-	-	-	-	146.88	183.76	146.88	183.76
Interest Expenses	-	-	-	-	54.58	33.96	54.58	33.96
Exceptional item	-	-	-	-	0.08	83.36	0.08	83.36
Profit before tax and other income							1,143.89	393.62
Interest and other income	-	-	-	-	263.13	285.48	263.13	285.48
Income Taxes	-	-	-	-	344.68	175.77	344.68	175.77
Net Profit							1,062.34	503.33

The accounting policies of the reportable segments are the same as the Company's accounting policies described in Note 1. Segment profit represents the profit before tax earned by each segment without allocation of central administration costs and directors' salaries, investment income, other gains and losses, as well as finance costs. This is the measure reported to the chief operating decision maker for the purposes of resource allocation and assessment of segment performance.

Revenue and expenses directly identifiable to the segments have been allocated to the relatively primary reportable segments.

Segment revenue and expenses which are not directly identifiable to the primary reportable segments have been disclosed under unallocable, which primarily includes interest and other income and Corporate Expenses. Other income includes Rent income, dividend income and Interest Income. Corporate Expenses includes Employee staff benefit expense, Administrative expense and Depreciation expense of Corporate office.

Segment assets and liabilities

Particulars	(₹ in Crores)							
	EXIM		Domestic		Un-Allocable		Total Segments	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
Segment Assets	3,735.17	4,112.96	2,525.19	2,003.66	-	-	6,260.36	6,116.62
Unallocated Corporate Assets	-	-	-	-	6,541.32	6,077.93	6,541.32	6,077.93
Total Assets							12,801.68	12,194.55
Segment Liabilities	1,188.67	1,199.55	548.11	403.07	-	-	1,736.78	1,602.62
Unallocated Corporate Liabilities	-	-	-	-	11,064.90	10,591.93	11,064.90	10,591.93
Total Liabilities							12,801.68	12,194.55

For the purposes of monitoring segment performance and allocating resources between segments:

- all assets are allocated to reportable segments other than investments and assets of corporate office; and
- all liabilities are allocated to reportable segments other than share capital, other equity, deferred tax liabilities and other liabilities of corporate office. Un-allocated corporate liabilities include ₹ 10777.30 crore (As at March 31 2021 : ₹ 10203.74 crore) on account of Shareholder's funds.
- assets and liabilities which are not directly identifiable to the segments have been disclosed under unallocable.

Other segment information

Particulars	(₹ in Crores)							
	EXIM		Domestic		Un-Allocable		Total Segments	
	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
Capital Expenditure	461.00	502.38	147.54	377.73	17.02	60.84	625.56	940.95
Depreciation and amortisation	309.99	333.35	192.95	162.31	26.88	26.26	529.82	521.92

Non cash expenses other than depreciation and amortisation	1.10	-	0.16	-	1.04	83.64	2.30	83.64
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Note:

Capital Expenditure includes addition during the year to property, plant and equipment & Other Intangible assets.

Revenue from major services

The following is the analysis of the company's revenue from its major services. (₹ in Crores)

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Rail Freight Income	5,691.36	4,940.98
Road Freight Income	259.02	209.70
Handling Income	909.60	789.81
Storage and Warehousing Income	181.15	153.27
Export incentive	-	19.38
Other operating income	670.45	364.41
Coastal Shipping income	-	4.64
Gross Revenue from Operations	7,711.58	6,482.19
Less: Rebates & Discounts	(117.13)	(97.23)
Net Revenue from Operations	7,594.45	6,384.96

Information about major customers

No single customer contributed 10% or more to company's revenue during FY 2021-22 and during FY 2020-21.

Note 39: Lease Arrangements

As a lessee

The Company has entered into Operating leases arrangements for Land, Vehicles, Containers, Plant & Machinery, Railway Wagons/Rakes, Office Premises, Accommodation Provided to Staffs etc. with different lease terms.

The Company has accounted lease payment associates with short term leases (having lease term of 12 months or less) and leases of low value assets (less than ₹3.5 lakhs) as an expense on either a straight-line basis over the lease term or another systematic basis.

The Company has entered into agreement with Indian Railways, for utilization of its land for setting up of Company's Terminals and carrying out Company's operations through such terminals.

Till Financial year 2019-20, the consideration/Land License Fee (LLF) payable for utilizing lands of Indian Railways was in direct correlation to the numbers of containers (TEUs) handled on such lands and the LLF rate determined by Indian Railways from time to time. Accordingly, the Company did not recognized Right of Use (ROU) Asset and Lease Liability for lands licensed by Indian Railways.

In FY 2020-21, Ministry of Railways, Government of India vide its order no.2015/LML-II/13/4 dated 19.03.2020, had communicated that the LLF applicable on the Railway land leased to CONCOR shall now be charged w.e.f. 01.04.2020 as per extant policy of Railways i.e. @6% of the value of land, which will be further increased 7% annually. However, in some cases there is inconsistency in the assessment of area and value of licensed lands between the company and Indian Railways. Further, Ministry of Railways vide letter no.2020/LML-II/13/33 dated 27.01.2021 has also considered handing over of terminals to the company on long term lease against lump sum payment of lease charges.

Accordingly, the quantification of company's potential exposure for land licensed by Indian Railways in future is not possible. Therefore, the Company has not recognized Right of Use (ROU) Asset and Lease Liability for lands licensed by Indian Railways.

For the Year ended March 31, 2022: -

(₹ in Crores)

Particulars	Land	Building/ Office Premises	Plant & Machinery	Vehicles	Railway Wagon/Rake	Containers	Accommodation provided to Staff	Other (photo copier & printer)
Depreciation Charged	33.59	7.86	19.09	0.68	9.07	0.02	0.70	-
Interest expense on Lease Liabilities	39.27	2.72	5.50	0.13	6.93	0.01	-	-
Expense related to short term leases	0.09	1.22	0.59	2.50	-	-	0.17	-
Expense related to low value leases	-	-	-	0.50	-	-	0.07	0.06
Expense related to variable lease payments	458.76	2.31	16.15	4.39	-	-	-	-
Income from Sub-leasing right-of use assets	-	-	-	-	-	-	-	-
Total Cash outflow for leases	366.36	11.01	38.16	4.14	14.10	-	0.07	0.07
Addition to Right of Use Assets	29.75	0.77	20.80	1.70	-	0.30	-	-
Gains or Losses arising from sale and leaseback transactions	-	-	1.60	-	-	-	-	-
Carrying amount of right-of-use assets at the end of the reporting period	906.60	22.19	42.19	2.25	59.30	0.28	15.48	-

For the Year ended March 31, 2021: -

(₹in Crores)

Particulars	Land	Building/ Office Premises	Plant & Machinery	Vehicles	Railway Wagon/Rake	Containers	Accommodation provided to Staff	Other (photo copier & printer)
Depreciation Charged	32.20	7.88	23.33	0.63	9.07	-	0.69	-
Interest expense on Lease Liabilities	17.02	3.32	5.57	0.15	7.80	-	-	-
Expense related to short term leases	-	1.16	3.78	1.16	-	-	0.28	-
Expense related to low value leases	-	0.02	-	1.92	-	-	-	0.03
Expense related to variable lease payments	573.31	3.16	28.56	4.61	-	-	-	-
Income from Sub-leasing right-of use assets	-	-	-	-	-	-	-	-
Total Cash outflow for leases	608.56	10.51	46.19	7.30	14.10	-	0.13	0.02
Addition to Right of Use Assets	481.71	1.49	16.28	-	-	-	-	-
Gains or Losses arising from sale and leaseback transactions	(0.04)	-	-	0.01	-	-	-	-
Carrying amount of right-of-use assets at the end of the reporting period	909.13	28.58	27.65	1.15	68.38	-	16.18	-

The table below provided details un-discounted contractual maturity analysis of lease liabilities as at 31st March 2022: -

(₹in Crores)

Particulars	Carrying Amount	Due in 1st Year	Due in 2nd Year	Due in 3rd Year	Due in 4th to 5th Year	Due after 5th Year	Total Contracted Cash flows
Lease Liabilities	640.82	144.94	124.82	116.10	117.94	1,237.63	1,741.43

The table below provided details un-discounted contractual maturity analysis of lease liabilities as at 31st March 2021: -

(₹in Crores)

Particulars	Carrying Amount	Due in 1st Year	Due in 2nd Year	Due in 3rd Year	Due in 4th to 5th Year	Due after 5th Year	Total Contracted Cash flows
Lease Liabilities	618.11	143.27	117.59	114.12	141.43	1,222.80	1,739.21

The Company manages liquidity risk by maintaining adequate reserves and continuously monitoring forecast and actual cash flows and by matching the maturity profiles of financial assets and lease liabilities.

Disclosure in respect of future cash outflow of lease commitments for leases which are not yet commenced as at 31st March 2022: -

Particulars	(₹in Crores)			
	Lease period from 0-3 Yrs	Lease Period From 4-5 Yrs	Lease Period from 6-8 yrs	Lease period from more than 8 yrs
Disclosure in respect of future cash outflow of lease commitments for leases which are not yet commenced	-	-	-	-

Disclosure in respect of future cash outflow of lease commitments for leases which are not yet commenced as at 31st March 2021: -

Particulars	(₹in Crores)			
	Lease period from 0-3 Yrs	Lease Period From 4-5 Yrs	Lease Period from 6-8 yrs	Lease period from more than 8 yrs
Disclosure in respect of future cash outflow of lease commitments for leases which are not yet commenced	-	-	-	-

As a Lessor:

The Company has given certain office premises and warehouses on cancellable operating leases.

Payments recognised as an income
or year ended March 31st 2022

Particulars	(₹in Crores)							
	Land	Building/Office Premises	Plant & Machinery	Vehicles	Railway Wagon/Rake	Warehouse	Accommodation provided to Staff	Others
Minimum lease payments received	1.17	16.26	-	-	-	27.76	0.21	-
Sub-lease recoveries	-	-	-	-	-	-	0.13	-

For year ended March 31st 2021

Particulars	(₹in Crores)							
	Land	Building/Office Premises	Plant & Machinery	Vehicles	Railway Wagon/Rake	Warehouse	Accommodation provided to Staff	Others
Minimum lease payments received	1.46	16.62	-	-	-	27.71	0.20	-
Sub-lease recoveries	-	-	-	-	-	-	0.09	-

Operating Leases

Maturity analysis of lease payments, showing the undiscounted lease payments to be received.

As at 31st March 2022

Particulars	(₹in Crores)						
	Land	Building/ Office Premises	Plant & Machinery	Vehicles	Railway Wagon/Rake	Warehouse	Accommodation provided to Staff
Lease Payment to be received							
1st Year	0.33	5.18	-	-	-	18.45	-
2nd Year	-	4.52	-	-	-	16.65	-
3rd Year	-	4.25	-	-	-	16.91	-
4th Year	-	3.96	-	-	-	17.39	-
5th Year	-	4.02	-	-	-	18.26	-
After 5 Years	0.02	19.85	-	-	-	19.18	-

As at 31st March 2021

Particulars	(₹in Crores)						
	Land	Building/Office Premises	Plant & Machinery	Vehicles	Railway Wagon/Rake	Warehouse	Accommodation provided to Staff
Lease Payment to be received							
1st Year	0.36	5.76	-	-	-	18.86	-
2nd Year	-	4.20	-	-	-	16.65	-
3rd Year	-	4.09	-	-	-	16.66	-
4th Year	-	4.16	-	-	-	17.11	-
5th Year	-	4.22	-	-	-	17.79	-
After 5 Years	-	22.64	-	-	-	18.64	-

Note:-

1. Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date. The company has applied single discount rate of 7% per annum and reviews the same on half yearly basis for newly entered contract(s), if any.
2. Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term.

Note 40: Financial Instruments

(1) Capital management

The company manages its capital to ensure that it will be able to continue as a going concern while maximizing the return to stakeholders through the optimization of the capital structure.

The capital structure of the Company consists of total equity. The Company is not subject to any externally imposed capital requirements.

The Board of Directors of the Company has approved sub-division of one equity share of par value of ₹ 10/- each into two equity shares of ₹ 5/- each in its meeting held on 30.04.2018. Consequent upon that, after taking approval from the shareholders through postal ballot, paid up share capital of the company was ₹ 243.72 crore comprising of 487435478 equity shares of ₹ 5/- each. Subsequently, the Company has also allotted bonus shares to the shareholders on 07.02.2019 after seeking the approval of the shareholders in which bonus shares were issued in the ratio of 1:4 (one bonus share for every four shares). As a result, the paid up share capital of the company increased to ₹ 304.65 crore comprising of 609294348 equity shares of ₹ 5/- each. Accordingly, as per requirement of Ind AS 33, the basic and diluted earning per share for all the periods presented has been computed on the basis of new number of shares i.e., 609294348 equity shares of ₹ 5/- each.

(i) Gearing ratio

The Company has no outstanding debt as at the end of reporting period. Accordingly, the Company has nil gearing ratio as at March 31, 2022 and March 31, 2021 respectively.

(ii) Categories of financial instruments

Particulars	(₹ in Crores)	
	As at March 31, 2022	As at March 31, 2021
Recorded at Amortised cost		
Financial assets		
Cash and bank balances	2,887.85	2,473.21
Investments	1,435.56	1,495.17
Trade receivables	176.14	155.48
Loans	58.52	54.77
Other financial assets	166.66	124.87
Financial liabilities		
Trade payables	423.63	270.88
Other financial liabilities	1,009.24	1,015.65

(iii) Financial risk management objectives

The Company's corporate treasury function monitors and manages the financial risks relating to the operations of the Company by analyzing exposures by degree and magnitude of risks. These risks include market risk (including currency risk and price risk), credit risk and liquidity risk.

(iv) Market Risk

The Company's activities expose it primarily to the financial risks of changes in foreign currency exchange rates.

Market risk exposures are measured using sensitivity analysis.

There has been no change to the Company's exposure to market risks or the manner in which these risks are being managed and measured.

(v) Foreign Currency risk management

The company is not subject to significant transactions denominated in foreign currencies. The company does not have earnings in foreign currency but the foreign currency outgo made during the year is ₹0.50 crore (2020-21: ₹201.89 crore) against which the net gain/(loss) on foreign currency transactions recorded in the books is insignificant. Consequently, exposures to exchange rate fluctuations are limited.

(vi) Interest rate risk management

The Company has not availed borrowings, hence is not exposed to interest rate risk.

(vii) Other price risks

The company is not exposed to price risk as its investments in debt based marketable securities are held in a business model to collect contractual amounts at maturity and are carried at amortised costs. Thus the change in fair value of these investments does not impact the Company.

These investments are tradable in market. A 10% increase / decrease in the market price of these investments as at March 31 2022 will lead to ₹68.95 crore (As at March 31, 2021: ₹81.75 crores) increase / decrease in the fair value of these investment.

(viii) Credit risk management

Credit risk refers to the risk that a counter party will default on its contractual obligations resulting in financial loss to the Company. The Company has limited exposure to credit risk owing to the balance of trade receivables as explained in Note no. 12. Company's bank balances and investments in marketable securities are held with a reputed and creditworthy banking institution resulting to limited credit risk from the counterparties.

The Company is exposed to credit risk in relation to letter of comfort given to banks on behalf of subsidiaries / joint venture companies. The Company's maximum exposure in this respect is the maximum amount the Company could have to pay if the guarantee is called on as at March 31, 2022 is ₹ 57.64 crore (As at March 31, 2021: ₹ 64.04 crore)

(ix) Liquidity risk management

The Company manages liquidity risk by maintaining adequate reserves and continuously monitoring forecast and actual cash flows and by matching the maturity profiles of financial assets and liabilities.

The table below provides details regarding the contractual maturities of financial liabilities including estimated interest payments as at March 31, 2022:

Particulars	Carrying amount	Due in 1st year	Due in 2nd year	Due in 3rd year	Due in 4th to 5th year	Due after 5th year	Total contracted cash flows
Financial Liabilities							
Trade payable	423.63	423.63					423.63
Borrowings	-	-					-
Other financial liabilities	1008.86	458.79	89.22	80.89	132.77	247.19	1008.86
Financial guarantee contracts*	0.38						-

The table below provides details regarding the contractual maturities of financial liabilities including estimated interest payments as at March 31, 2021:

Particulars	Carrying amount	Due in 1st year	Due in 2nd year	Due in 3rd year	Due in 4th to 5th year	Due after 5th year	Total contracted cash flows
Financial Liabilities							
Trade payable	270.88	270.88					270.88
Borrowings	-	-					-
Other financial liabilities	1,015.16	459.72	123.21	49.35	81.00	301.88	1,015.16
Financial guarantee contracts*	0.49						-

*Based on expectations at the end of the reporting period, the Company considers that it is more likely than not such an amount will be payable under the arrangement. The maximum amounts the Company could be forced to settle under the arrangement for the full guaranteed amount (letter of comfort) if that amount is claimed by the counterparty to the guarantee is ₹57.64 crore (As at March 31 2021; ₹64.04)

The table below provides details regarding the contractual maturities of financial assets including estimated interest receipts as at March 31, 2022:

Particulars	Carrying amount	upto 1 year	1-3 year	4-5 year	More than 5 year	Total contracted cash flows
Non-current investments**	638.77	48.94	207.45	175.04	444.66	876.09
Trade receivables	176.14	176.14				176.14
Loans	58.52	11.60	15.18	9.31	22.43	58.52
Other financial assets	141.30	74.21	46.17	0.63	20.29	141.30

The table below provides details regarding the contractual maturities of financial assets including estimated interest receipts as at March 31, 2021:

Particulars	Carrying amount	upto 1 year	1-3 year	4-5 year	More than 5 year	Total contracted cash flows
Non-current investments**	650.49	49.75	219.10	184.54	490.89	944.28
Trade receivables	155.48	155.48	-	-	-	155.48
Loans	54.77	10.63	19.68	12.81	11.65	54.77
Other financial assets	97.51	58.75	11.99	1.45	25.32	97.51

(x) Fair value measurements

None of the company's financial assets and financial liabilities are measured at fair value at the end of the reporting period.

(xi) Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

Particulars	Fair value hierarchy	As at March 31, 2022		As at March 31, 2021	
		Carrying amount	Fair value	Carrying amount	Fair value
Financial assets					
Non-current investments**	Level 2	638.77	689.49	650.49	765.19
Employee Loan including interest	Level 2	58.52	58.52	54.77	54.77

Loan to Subsidiaries including interest	Level 2	-	-	-	-
Fixed Deposits with interest	Level 2	2.64	2.64	2.11	2.11
Trade receivables*	Level 2	176.14	176.14	155.48	155.48
Others	Level 3	138.66	138.66	95.40	95.40
Financial Liabilities					
Trade payables*	Level 2	423.63	423.63	270.88	270.88
Borrowings	Level 2	-	-	-	-
Other financial liabilities*	Level 2	1009.24	1009.24	1015.65	1015.65

* There is no significant change in the fair value of these financial assets and financial liabilities, therefore fair value is equal to its carrying value.

** These investments include investments made in tax free bonds only.

Note 41: Statement of Transactions with Related Parties

41.1. Name of related parties and description of relationship:

Joint Ventures

1. Star Track Terminals Pvt. Ltd.
2. Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited)
3. Gateway Terminals India Pvt. Ltd.
4. Himalayan Terminals Pvt. Ltd. (Foreign Joint Venture)
5. India Gateway Terminal Pvt. Ltd.
6. TCI-CONCOR Multimodal Solutions Pvt. Ltd. (formerly known as Infinite Logistics Solutions Private Limited)
7. Container Gateway Limited
8. Allcargo Logistics Park Pvt. Ltd.
9. CMA-CGM Logistics Park (Dadri) Pvt. Ltd.
10. Angul Sukinda Railway Ltd.
11. HALCON
12. Pipavav Integrated Logistics-HUB(PILH)

Subsidiaries

1. Fresh And Healthy Enterprises Ltd. (wholly owned)
2. CONCOR Air Limited. (wholly owned)

3. SIDCUL CONCOR Infra Company Ltd. (partly owned)
4. Punjab Logistics Infrastructure Ltd. (partly owned)
5. CONCOR Last Mile Logistics Limited (wholly owned) (Name of this company has been struck off the register of companies on 02.03.2022 and the said Company is dissolved.)

Whole Time Directors/Key Managerial Personnel

1. Sh. V. Kalyana Rama, Chairman & Managing Director (w.e.f. 01.10.2016)
2. Sh. P. K. Agrawal, Director Domestic (w.e.f. 01.07.2016)
3. Sh. Sanjay Swarup, Director (IM&O) (w.e.f. 01.09.2016)
4. Sh. Rahul Mithal, Director (Projects & Services) (w.e.f. 29.09.2017 & upto 06.10.2021)
5. Sh. Manoj K. Dubey, Director (Finance) (w.e.f. 31.10.2018)
6. Sh. Harish Chandra, ED(Fin.)& CS

Nominated/Independent Directors

1. Sh. Manoj Singh (w.e.f. 30.09.2020)
2. Sh. Rajesh Argal (w.e.f. 13.05.2021)
3. Sh. Deepak Shetty (w.e.f. 14.07.2018 upto 13.07.2021)
4. Sh. Jayasankar M. K. (w.e.f. 30.07.2019)
5. Sh. Satendra Kumar (w.e.f. 09.11.2021)
6. Sh. Kedarashish Bapat (w.e.f. 09.11.2021)
7. Sh. Chesong Bikramsing Terang (w.e.f. 16.11.2021)
8. Smt. Chandra Rawat (23.11.2021)

Enterprises owned or significantly influenced by Key Management Personnel or their relatives:

1. Seshasaila Power and Engineering Pvt. Ltd.
2. Seshasaila Logistics Pvt. Ltd.
3. Seshasaila Infrastructure Pvt. Ltd.
4. Seshasaila Power (Mandsaur) Pvt. Ltd.
5. Seshasaila Power (Dhar) Pvt. Ltd.
6. AK-BIO Power (India) Pvt. Ltd.
7. Praja Engineering Services Pvt. Ltd.
8. Venran Biotech Pvt. Ltd.
9. Dronamraju Estates Pvt. Ltd.
10. Inteca Digi Technologies LLP
11. Neo Cube Technology Solutions Pvt Ltd

12. Credential Stock Brokers Limited
13. Toshali Commex Pvt. Limited
14. Central Railside Warehouse Company Limited
15. Pipavav Railway Corporation Limited
16. Ircn International Corporation of India Limited
17. Mumbai Railway Vikas Corporation Limited
18. Rail Vikas Nigam Limited
19. Satendra & Co., Chartered Accountants
20. Satyam Shree Build Home LLP
21. S.B. Dandekar & Co., Chartered Accountants
22. YU Technologies Private Limited
23. Quickgrow Vinimay Private Limited

41.2. Details of Transactions:

41.2.1. Transactions with Subsidiaries

(₹in Crores)

Particulars	Fresh And Healthy Enterprises Ltd.		CONCOR Air Limited.		SIDCUL CONCOR Infra Company Ltd.		Punjab Logistics Infrastructure Ltd.		CONCOR Last Mile Logistics Limited		Total	
	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
A. Revenue from operations	-	-	-	-	0.38	0.57	-	-	-	-	0.38	0.57
B. Rent, Maintenance charges, interest and dividend income	-	-	11.56	2.88	0.79	0.75	1.11	0.96	-	-	13.46	4.59
C. Income from leased assets	-	-	-	-	-	-	-	-	-	-	-	-
D. Investment (Net) made during the year	5.46	-	-	-	-	-	-	5.10	-	-	5.46	5.10

E. Other Expenditure	-	-	-	-	12.28	11.38	19.22	12.98	-	-	31.50	24.36
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41.2.2. Outstanding balances with subsidiaries

(₹in Crores)

Particulars	Fresh And Healthy Enterprises Ltd.		CONCOR Air Limited		SIDCUL CONCOR Infra Company Ltd.		Punjab Logistics Infrastructure Ltd.		CONCOR Last Mile Logistics Limited		Total	
	Year ended March 31,2022	Year ended March 31, 2021	Year ended March 31,2022	Year ended March 31, 2021	Year ended March 31,2022	Year ended March 31, 2021	Year ended March 31,2022	Year ended March 31, 2021	Year ended March 31,2022	Year ended March 31, 2021	Year ended March 31,2022	Year ended March 31, 2021
-Bank Guarantee/ Bid Bonds	-	-	-	-	-	-	-	-	-	-	-	-
- Trade Receivable	-	-	-	-	0.19	0.68	0.80	0.15	-	-	0.99	0.83
- Other Payables	-	-	-	0.83	2.99	1.25	2.44	2.13	-	-	5.43	4.21
-Loans to/(from) subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-
- Advances given	-	-	-	-	-	-	-	-	-	-	-	-
- Interest accrued on loans	-	-	-	-	-	-	-	-	-	-	-	-
- Investments (Gross)	221.43	215.97	36.65	36.65	74.00	74.00	108.35	108.25	-	1.00	440.43	435.97
- Fixed Assets given on lease (At Cost)	-	-	-	-	-	-	-	-	-	-	-	-

41.2.3. Transactions with Joint Ventures

(₹ in crore)

Particulars	Star Track	Transworld	Gateway	TCI-	Allcargo	CMA-	Angul	HALCON	Himalayan	PILH	Total												
	Terminals Pvt. Ltd.	Terminals Dadri Private Ltd.	Terminals India Pvt. Ltd.	CONCOR Multimodal Solutions Pvt. Ltd.	Logistics Park Pvt. Ltd.	CGM Logistics Park (Dadri) Pvt. Ltd.	Sukinda		Terminals Pvt. Ltd.														
	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021											
A. Revenue from operations	22.41	12.74	63.85	52.23	8.22	6.01	172.69	229.87	20.16	16.33	27.84	21.33	-	-	-	-	-	-	-	-	315.17	338.51	
B. Rent, Maintenance charges, interest and dividend income	1.21	0.72	7.75	7.25	1.10	0.18	1.04	0.58	5.13	2.89	3.25	4.60	-	-	0.01	0.03	-	6.12	-	-	19.49	22.37	
C. Income from leased assets																					-	-	
D. Share in the income/(loss) recognized																						-	2.00
E. Investment (Net) made																						-	52.00

during the
year

E. Other expenditure				2.57	2.88																		-	0.02			2.57	2.90
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41.2.4. Outstanding balances with Joint Ventures

Particulars														(₹ in crore)																						
	Star Track Terminals Pvt. Ltd.	Transworld Terminals Dadri Private Ltd.	Gateway Terminals India Pvt. Ltd.	TCI- CONCOR Multimodal Solutions Pvt. Ltd.	Allcargo Logistics Park Pvt. Ltd.	CMA- CGM Logistics Park (Dadri) Pvt. Ltd.	Angul Sukinda	HALCON	Himalayan Terminals Pvt. Ltd.	PILH	Total	Year ended March 31, 2022	Year ended March 31, 2021																							
-Security Deposit received	0.67	0.48	0.75	0.75	-	-	0.02	0.02	0.36	0.36	0.38	0.28																				2.18	1.89			
- Trade Receivable					-	0.02	4.47	10.37				0.15	0.15																				4.62	10.54		
- Other Payables							0.62	0.13																										0.62	0.13	
-Loans to/(from) joint ventures																																		-	-	
- Advances received	0.77	0.69	0.63	0.04	-	-	0.04	0.04	0.19	0.11	0.31	0.10																						1.94	0.98	
- Advances given							-	0.05																											-	0.05

41.2.5. Transactions with Trusts

(₹ in crore)

Name of related party	Nature of transaction	Year ended March 31, 2022	Year ended March 31, 2021
A. Contribution to trust			
a) CONCOR Employees CPF Trust	Contribution to Provident Fund	47.74	67.14
b) CONCOR Gratuity Trust	Contribution to Gratuity	19.10	6.57

Compensation of Key Management Personnel:

A. Whole Time Directors and Company Secretary

(₹ in crore)

Name of Key Managerial Personnel	Short-term benefits		Post-retirement benefits(Provident fund/Pension)		Other long-term benefits		Total	
	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
Sh. V. Kalyana Rama, CMD	0.68	0.59	0.10	0.08	0.42	0.33	1.20	1.00
Sh. Pradip Kumar Agrawal, DD	0.67	0.53	0.09	0.08	0.42	0.35	1.18	0.96
Sh. Sanjay Swarup, DIMO	0.63	0.55	0.09	0.08	0.28	0.24	1.00	0.87
Sh. Rahul Mithal, DPS	0.35	0.49	0.04	0.08	-	0.24	0.39	0.81
Sh. Manoj Kumar Dubey, DF	0.56	0.41	0.07	0.07	0.13	0.09	0.76	0.57
Sh. Harish Chandra, ED (Fin. & CS)	0.63	0.53	0.09	0.07	0.31	0.26	1.03	0.86
Total	3.52	3.10	0.48	0.46	1.56	1.51	5.56	5.07

B. Independent Directors

Sitting fees paid to nominated/independent directors for the period ended March 2022 is ₹ 0.18 crore (previous period ₹ 0.18 crore)

41.3. Disclosure in respect of Government Controlled Entities

41.3.1. Name of Government controlled entities and description of relationship wherein significant amount of transaction carried out:

Government controlled entities

1. Indian Railways (54.80% shareholding)

41.3.2. Transaction with Government Controlled Entities

(₹ in crore)

Name of related party	Nature of transaction	Year ended March 31, 2022	Year ended March 31, 2021
Services received from			
a) Indian Railways	Rail Freight	4102.87	3,455.10
	Land License Fees	465.11	646.23
	Railway Cost Recoveries	8.72	3.65
	Total	4576.70	4,104.98

The above transactions (revenue/expenses) with the government related entities presented for the parties covering collectively upto 80% of total transactions (revenue/expenses). The Company has entered into transactions related to expenses such as telephone expenses, air travel, fuel purchase etc. with above mentioned and other various government controlled entities. These expenses are not material individually and collectively.

41.3.3. Outstanding balances with Government related entities

(₹ in crore)

Name of related party	Nature of transaction	As at March 31, 2022	As at March 31, 2021
A. Indian Railways	Advances (Net of Payables) - Non Financial Assets	769.21	682.14
B. Indian Railways	Advances (Net of Payables) - Financial Assets	(82.89)	(157.34)
C. Executive Engineer Narmada Project Canal	Advances (Net of Payables) - Non Financial Assets	0.18	0.18
D. Government of Gujarat	Advances (Net of Payables) - Financial Assets	22.69	22.54
		709.19	547.52

The Company has also entered into transactions related to operational and other expenses such as telephone expenses, air travel, fuel purchase etc. with above mentioned and other various government related entities. These operational and other expenses are insignificant individually and collectively.

41.4. Disclosure of Subsidiaries that have Non Controlling Interest

(a) Details of the Group's material subsidiaries at the end of the reporting period are as follows:

Name of the Subsidiary	Place of Incorporation and Place of Operation	Proportion of Non-Controlling Interest and Voting Rights	
		As at March 31, 2022	As at March 31, 2021
SIDCUL CONCOR Infra Company Limited	Sidcul, Rudrapur, Udham Singh Nagar, Uttarakhand, 263153	26%	26%
Punjab Logistics Infrastructure Limited	SCO-119-120, Sector 17-B, Chandigarh- 160017	49%	49%

41.5 Related party transactions were made on arm's length.

41.6 Company's share of assets, liabilities, income, expenditure, contingent liabilities & capital commitments in the Subsidiaries, to the extent of information available, is as follows:

Particulars	(₹ in crore)				
	Assets	Liabilities	Income	Expenditure	Contingent Liabilities & Capital Commitments
Punjab Logistics Infrastructure Ltd.	118.32	36.37	12.67	15.69	1.45
SIDCUL CONCOR Infra Company Ltd.	(123.36)	(38.37)	(9.29)	(13.94)	(2.02)
	85.89	19.08	12.24	12.08	-
	(87.99)	(21.32)	(12.56)	(12.77)	-

In the above statement:

- Previous year figures are in brackets.

Note 42: Contingent liabilities and contingent assets

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
a. Outstanding Letters of Credit and bank guarantees	116.14	129.79
b. Bank guarantees/bid bonds for joint ventures & Subsidiaries	-	-
c. The Company has given Letter of Comfort to bank(s) on behalf of subsidiaries companies.	57.64	64.04
d. Claims against the Company not acknowledged as debt, net of advances/payments under protest, arbitration, court orders, etc. [include claims of ₹667.50 crore (2020-21 ₹615.34 crore) pending in arbitration/courts pursuant to arbitration awards]	827.48	755.50

e. Contingent liabilities are disclosed to the extent of claims received and include an amount of ₹23.26 crore (2020-21 ₹42.91 crore), which may be reimbursable to the company. Any further interest demand on the basic claim is not considered where legal cases are pending, as the claim itself is not certain. No provision has been made for the contingent liabilities stated above, as on the basis of information available, careful evaluation of facts and past experience of legal aspects of the matters involved, it is not probable that an outflow of future economic benefits will take place.

f. A demand of ₹ 61.43 crore received from SDMC towards property tax of ICD/Tughlakabad whereas as per the opinion of Advocate no provision of property tax was being made in the books earlier and no demand were ever received in this regard. Out of ₹ 61.43 crore an amount of ₹ 12.26 crore (2020-21 : ₹10.76 crore & 2019-20 : ₹1.50 crore) has been deposited with SDMC towards service charge as applicable on other PSU i.e. M/s DMRC . Stay order has been granted by Hon'ble Delhi High Court & Final Order is awaited. ₹ 49.17 crore has been included in the contingent liability.

g. As per assessment orders under section 143(3) of the Income Tax Act, 1961, the Assessing Officer (AO) disallowed certain claims of the company, mainly deduction under section 80IA in respect of Rail System for assessment years 2003-04 to AY 2007-08 & AY 2009-10 to AY 2015-16 and Inland Ports (ICDs/CFSs) for assessment years 2003-04 to AY 2015-16.

h. In appeal, deduction for Rail System for AY 2003-04 to AY 2005-06 & AY 2011-12 to AY 2015-16 has been allowed by CIT (A) & for AY 2006-07 to AY 2014-15 has been allowed by ITAT/Delhi in favour of CONCOR.

i. On the matter of deduction for Inland Ports, same has been allowed by the Hon'ble Supreme Court & Delhi High Court for AY 2003-04 to AY 2005-06 & AY 2007-08 to AY 2009-10, by ITAT-Delhi for AY 2006-07, AY 2010-11 to AY 2014-15.

j. Disallowance of SFIS Scrips For AY 2013-14 has been quashed by Hon'ble ITAT/Delhi and Department has filed appeal against the orders with Hon'ble High Court/Delhi. Further, Disallowance of SFIS Scrips for the AY 2015-16 has been allowed partially by CIT(A) & the company has filed appeal against these orders with Hon'ble ITAT/Delhi.

k. Disputed income tax liabilities (excluding interest) have been summarized as:

		(₹ in Crore)
Nature of Dispute	Assessment Year	Amount
{A} Regular Assessment	2013-14	48.55
	2014-15	2.37
	2015-16	3.67
	Total (A)	54.59
{b} Appeals preferred by Department		
(i) On Misc. deductions allowed by CIT (A)	2015-16	40.26
	Total (B)	40.26
Nature of Dispute	Assessment Year	Amount
{C} Service Tax		
(i) One third share of service tax demand related to JWG-ACC	2002-2008	1.48
	Total (C)	1.48
{D} Others:		
(i) Water Tax dispute - Kanpur	2001-till Date	1.48
	Total (D)	1.48
	Total(A+B+C+D)	97.81

“The company entered into contract for supply of 1320 wagons by Hindustan engineering and Industries (HEI). After the supply of 1050 wagons, the contract was terminated during FY 2004-05, for non-fulfilment of obligation on the part of HEI. The company invoked the bank guarantee of ₹5.99 crore for refund of unadjusted advance and ₹7.37 crores towards performance guarantee for non fulfilment of terms of contract on the part of HEI. The matter was referred to an Arbitration Tribunal comprising three members, which has given majority award amounting to ₹39.58 Crores and interest @ 15% from date 22.05.2005 to 13.11.2013 amounting to ₹50.37 crore, totalling to ₹89.95 Crore + 18% interest p.a. from the date of award to the date of payment in favour of M/s Hindustan Engineering Industries on 13.11.2013. Minority award by Co-Arbitrator has been given amounting to ₹14.61 crore in favour of the company. The majority award given in favour of HEI has been challenged by the company under section 34 of Arbitration and Conciliation Act, 1996 in the High Court of Delhi at New Delhi on dated 07.03.2014. Hearing is schedule for 28-07-2022.

The Company has executed "Custodian cum Carrier Bonds" of ₹24,722.83 crore (Previous year: ₹26,296.33 crore) in favour of Customs Department under the Customs Act, 1962. These bonds are of continuing nature, for which claims may be lodged by the Custom Authorities. Claims lodged during the year Nil (previous year: NIL).

No further provision is considered necessary in respect of these matters as the company expects favourable

outcome. It is not possible for the company to estimate the timing of further cash outflows, if any, in respect of these matters.

No contingent assets and contingent gains are probable to the company.

Note 43: Commitments for expenditure

(a) Estimated amounts of contracts remaining to be executed on capital & other account (net of advances) and not provided for:

(₹ in crore)

Particulars	For the Year ended March 31, 2022	For the Year ended March 31, 2021
In relation to joint ventures & subsidiaries	97.33	102.79
On Capital Account	1077.67	913.21
On Revenue Account	16.12	9.17

(b) Details of capital Expenditure on enabling assets created on land not belonging to the company are as under:

Particulars	As at March 31, 2022	As at March 31, 2021
Building	12.27	12.73
Railway Siding	8.00	8.00
Plant & Machinery	3.05	3.05
Electrical Fittings	2.81	2.81
Furniture	0.02	0.02
Others	0.18	0.18
Total	26.33	26.79

Out of the above capital expenditure ₹ 25.38 crore (previous year : ₹ 24.88 crore) has already been charged to Statement of Profit & Loss.

Note 44: Disclosure as required by Regulation 34(3) and 53(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(₹ in Crore)

Subsidiary Company	Amount outstanding During the year ended		Maximum Amount Outstanding during the year ended	
	March 31st, 2022	March 31st, 2021	March 31st, 2022	March 31st, 2021
CONCOR Air Ltd	-	-	-	-
Fresh and Healthy Enterprises Limited	-	-	-	-

Note 45: Value of imports calculated on C.I.F. basis

(₹ in Crore)

Particulars	For the Year ended March 31, 2022	For the Year ended March 31, 2021
Raw materials	-	-
Capital goods	0.50	201.38
Stores & Spares	-	0.51

Note 46: Expenditure in foreign currency

Particulars	(₹ in Crore)	
	For the Year ended March 31, 2022	For the Year ended March 31, 2021
Consultancy Charges	-	-
Research & Development	-	-
Travelling	-	-
Membership & Subscription	-	-
Training Expenses	-	-
Children Higher Education-Staff	-	-
Books & periodicals	-	-

Note 47

During the year, the company realised ₹64.24 crore (previous year ₹44.63 crore) (net of auction expenses) from auction of unclaimed containers. Out of the amount realized, ₹17.66 crore (previous year ₹16.84 crore) is paid/payable as custom duty, ₹44.74 crore (previous year ₹27.35 crore) has been recognised as income and the balance of ₹1.84 crore (previous year ₹0.44 crore) has been shown under Current Liabilities.

(a) Current liabilities include ₹Nil crore (As at March 31, 2021 ₹Nil crore) towards unutilised capital grant received for acquisition of specific fixed assets in CONCOR/business arrangements. ₹Nil crore has been recognised in the Statement of Profit and Loss for the year ended March 31, 2022(previous year: ₹Nil crore).

(b) Current liabilities include ₹1.82 crore (As at March 31 2021 ₹1.82 crore) towards unutilised revenue grant received from National Horticulture Board for offsetting the freight for the Horticulture Projects.

(c) Out of the capital grant of ₹60.90 crore (previous year: ₹65.27 crore), an amount of ₹4.78 crore (previous year: ₹4.37 crore) has been recognised in the Statement of Profit and Loss and the balance of ₹56.12 crore (previous year: ₹60.90 crore) is shown under liabilities.

Note 48: The Particulars of dues to Micro, Small and Medium Enterprises under Micro, Small and Medium Enterprises Development Act,2006 ("MSMED Act")

Particulars	(₹ in Crore)	
	As at March 31, 2022	As at March 31, 2021
Principal amount due to suppliers under MSMED Act at the year end. [Refer note no. 25&25(a)]	31.72	24.86

Note: The above information has been disclosed in respect of parties which have been identified on the basis of the information available with the Company.

Note 49: Remittance In Foreign Currency For Dividend

The company has not remitted any amount in foreign currency on account of dividend during the year.

Provisions relating to disclosure of information as required by Companies Act, 2013 in case of companies other than service companies are not applicable, as the company has no manufacturing, trading and financing activities.

Note 50

Till the financial year 2019-20, CONCOR has been paying Land License Fee (LLF) to the Railways on the railway land leased to it on the basis of number of Twenty Foot equivalent units (TEUs) handled.

Ministry of Railways, Government of India vide its order no.2015/LML-II/13/4 dated 19.03.2020, had communicated that the LLF applicable on the Railway land leased to CONCOR shall now be charged w.e.f. 01.04.2020 as per extant policy of Railways i.e. @6% of the value of land, which will be further increased 7% annually.

Accordingly, as per the company assessment, an amount of ₹ 339.14 crore has been paid as Land License fee to Indian Railways in current financial year as per extant policy of Railways.

Note 51: Details of Scrips, if any

Company is entitled for Served from India Scheme (SFIS) of the government of India, SFIS scrips under the scheme can be utilized within 24 months from the date of issue of scrips for duty credit for import of capital goods & payment of excise duty on domestic purchases.

Details of utilisation of these Scrips are as follows:

Particulars	(₹ in Crore)	
	As at March 31, 2022	As at March 31, 2021
Opening Balance	-	60.30
Received during the year	-	-
Utilisation during the year for:		
Payment of Excise Duty	-	-
Payment of Custom Duty	-	(19.38)
Expired during the year	-	(40.92)
Closing balance	-	-

Note 52: Interest in Joint Ventures

a) Brief description of Joint Ventures of the Company where investments have been made are:

Particulars	Country of incorporation	(%) Holding
Star Track Terminals Pvt. Ltd.: A Joint Venture with APM Terminals India Pvt. Ltd. (formerly known as Maersk India Pvt. Ltd.) for setting up and running a CFS at Dadri, U.P.	India	49
Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited): A Joint Venture with Transworld group of Companies for CFS at Dadri, U.P.	India	49
Gateway Terminals India Pvt. Ltd.: A Joint Venture with APM Terminals Mauritius Ltd. for third berth at JN Port, Mumbai.	India	26

CMA-CGM Logistics Park (Dadri) Pvt. Ltd: A Joint Venture with “Ameya Logistics Pvt. Ltd.” for CFS at Dadri, UP.	India	49
Himalayan Terminals Pvt. Ltd.: A Joint Venture with Nepalese Enterprises (Interstate Multimodal Transport Pvt. Ltd. of Nepal & Nepal Transit & Warehouse Co. Ltd.) & Transworld group of companies for management and operation of rail container terminal at Birgunj (Nepal).	Nepal	40
HALCON: A business arrangement with Hindustan Aeronautics Ltd. for operating an air cargo complex & ICD at Ozar airport, Nasik.	India	50
India Gateway Terminal Pvt. Ltd.: A Joint Venture with Dubai Port International (DPI) for setting up and managing Container Terminals at Cochin.	India	11.87
TCI-CONCOR Multimodal Solutions Pvt. Ltd. (formerly known as Infinite Logistics Solutions Pvt. Ltd.): A Joint Venture with Transport Corporation of India Ltd. to establish logistics freight terminals and provide integrated logistics services across the country.	India	49
Container Gateway Ltd.: A Joint Venture with Gateway Rail Freight Ltd. for operations of existing rail/road container terminal at Garhi Harsaru, Gurgaon (Haryana)	India	49
Allcargo Logistics Park Pvt. Ltd.: A Joint Venture with Allcargo Global Logistics Ltd. for setting up and running CFS at Dadri.	India	49
Angul Sukinda Railway Ltd.: A Joint Venture with Rail Vikas Nigam Limited, Jindal Steel & Power Ltd., Odisha Mining Corporation, Odisha Industrial Infrastructure Development Corporation and Government of Odisha to develop the region of Odisha.	India	26
Pipavav Integrated Logistics-HUB (PILH): A business arrangement Central Warehousing Corporation to operate the Logistics facility at Pipavav Port.	India	50

b) Brief description of subsidiaries of the Company where investments have been made are:

Particulars	Country of incorporation	(%) Holding
Fresh and Healthy Enterprises Limited	India	100
CONCOR AIR Limited	India	100
SIDCUL CONCOR Infra Company Ltd.: A Joint Venture with SIIDCUL (State Infrastructure & Industrial Development Corporation of Uttarakhand).	India	74

India

51

Punjab Logistics Infrastructure Ltd.: A Joint Venture with Punjab State Container & Warehousing Corporation Limited (CONWARE).

c) Company's share of assets, liabilities, income, expenditure, contingent liabilities & capital commitments in the Joint Ventures, to the extent of information available, is as follows:

Particulars	(₹ in Crore)				
	Assets	Liabilities	Income	Expenditure	Contingent Liabilities & Capital Commitments
Star Track Terminal Pvt. Ltd. #	34.07	10.27	19.74	17.90	-
Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited)	(29.53)	(7.07)	(20.34)	(17.09)	(1.23)
Gateway Terminals India Pvt. Ltd. #	37.89	8.69	38.11	33.40	98.05
Himalayan Terminals Pvt. Ltd. #	(40.04)	(8.78)	(32.70)	(25.98)	(98.00)
CMA - CGM Logistics Park (Dadri) Pvt. Ltd. #	477.07	204.97	125.00	126.60	332.07
HALCON#	(470.02)	(196.34)	(118.40)	(120.93)	(394.50)
India Gateway Terminal Pvt. Ltd. #	9.15	8.25	0.30	1.28	10.30
Angul Sukinda Railway Ltd. #	(10.12)	(8.23)	(9.38)	(7.95)	(10.30)
TCI-	22.62	6.04	31.21	27.66	357.70
	(21.98)	(6.13)	(29.24)	(25.45)	(298.90)
	4.20	0.94	1.63	1.55	-
	(4.02)	(0.79)	(1.43)	(1.39)	-
	76.91	81.11	41.31	34.13	130.23
	(65.29)	(78.72)	(39.51)	(29.82)	(130.41)
	610.98	385.54	165.31	165.17	102.47
	(438.38)	(214.41)	(140.68)	(140.49)	(239.48)
	30.26	19.40	147.51	144.76	3.28

CONCOR Multimodal Solutions Pvt. Ltd. (formerly known as Infinite Logistics Solutions Pvt. Ltd.)	(26.73)	(18.10)	(158.79)	(155.51)	(1.86)
Allcargo Logistics Park Pvt. Ltd.#	21.77	4.55	23.08	16.62	0.04
Container Gateway Ltd. #	(20.97)	(5.58)	(19.46)	(14.06)	(0.04)
Pipavav Integrated Logistics Hub(PILH)#	0.05	0.04	-	-	-
	(0.04)	(0.04)	-	-	-
	1.24	0.40	0.16	0.39	-
	(5.09)	(0.48)	(0.22)	-	-

In the above statement:

- Previous year figures are in brackets.
- # Current year figures are unaudited.

Note 53

Works carried out by Railways/its units for the company are accounted for on the basis of correspondence /estimates/advice etc.

Note 54

India Gateway Terminal (P) Ltd. (IGTPL) is a joint venture of CONCOR with Dubai Port International (DPI) for setting up and managing of container terminal at Cochin. Though CONCOR's share in the accumulated losses (as per unaudited financial statements for FY 2021-22) of this JV exceeds its investment of ₹54.60 crores as on 31st March 2022, no provision for diminution in the value of investment has been made, as with the management's consistent review and implementation of appropriate business strategy, the company has already made a turnaround. The same is clearly established from the unaudited financial statements of IGTPL for FY 2021-22.

Management has also tested this investment for impairment in accordance with the conditions laid down under IND AS-36 "Impairment of Assets". As per the impairment testing carried out by the management, it has been established that the Value in Use i.e., the present value of future expected cash flows that will accrue from the improving/enhancing of its asset's performance exceed the carrying value of investment. IND AS-36 states that impairment needs to be provided if and only if the carrying value of investments exceeds its value in use or fair value.

Note 55

- a) (a) Fresh & Healthy Enterprises Limited (FHEL) is a wholly owned subsidiary of the company. The carrying amount of investment in FHEL as on 31.03.2022 is ₹195.82 crores in the books of the company. As per IND AS 36 "Impairment of Assets", an entity shall assess through external and internal sources of information that whether there is any indication that an asset may be impaired. There have been improvement in the operations of the company during the year. Further, the management of the company has given detailed plan for future working of

the company and there is no doubt on Going Concern of the company affairs and hence no impairment, as required under Ind AS 36, has been done during FY 2021-22 by the company.

(b) The name of Company, "CONCOR Last Mile Logistics Ltd (CLMLL)", a wholly owned subsidiary of CONCOR, has been struck off from the Register of Companies by ROC, Delhi vide its notice of Striking off and dissolution dated 02.03.2022. Considering the same, the investment in CLMLL has been written off against the provisions made during the previous years including ₹0.08 crore provision made during current year.

Note 56

(a) In FY 2021-22, an amount of ₹15.17 crore (In FY 2020-21-₹45.82 crore) has been utilized on various social activities undertaken including development of aspirational districts adopted by CONCOR by taking up health activities in three districts i.e. Shravasti, Asifabad & Vishakhapatnam under CONCOR Corporate Social Responsibility (CSR). Apart from above activities in aspirational districts, CONCOR has undertaken various other activities as per its CSR policy and Companies Act 2013. Some of the major projects are related to creating infrastructure for schools, procurement of medical equipments, provided oxygen concentrators and ventilators to hospitals, covid-19 vaccination camps, cancer detection camps, cochlear implants surgeries, sports facilities upgradation, construction of community toilets, skill development trainings, environment activities, contribution towards Armed Forces Flag Day Fund etc.

(b) Disclosure with regards to CSR activities under section 135 of the Companies Act:-

Particulars	(₹ in Crore)	
	As at 31 st March 2022	As at 31 st March 2021
(i) amount required to be spent by the company during the year,	39.22	59.33
(ii) amount of expenditure incurred,	15.17	45.82
(iii) shortfall at the end of the year.	24.05	13.51
(iv) total of previous years shortfall,	6.26	-

(v) reason for shortfall,

Some amounts allocated for spending towards CSR could not be utilized during the years as there are certain projects on-going in nature which are spread over few years and also due to the impact of COVID-19 pandemic and unavailability of labours, manpower, executing agencies, etc.

(vi) nature of CSR activities

Company identified the areas of CSR activity as per provisions of schedule VII of Companies Act 2013, which include health & medical care, sanitation, education/literacy enhancement, community development, rural development, environment protection, conservation of natural resources, and infrastructure development.

(vii) No transactions with related parties, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard.

(viii) No provision is made with respect to a liability incurred by entering into a contractual obligation.

Note 57

Title deeds of Immovable Properties not held in name of the Company

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company
Property, plant and equipment(PPE)	FREEHOLD LAND at Krishnapatnam (Land Area- 141.95 Acs)	31,21,10,602.00	Andhra Pradesh Industrial Infrastructure Corporation	Not Applicable	21-Mar-18	As per the clause 3 of the sale agreement, Sale deed can be executed only upon implementation and going into Commercial production. The commercial production is yet to commence.
Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at Nagalapalle	8,85,542.06	South Central Railway	Not Applicable	01-Apr-21	A draft agreement has been submitted by Railways and is still under process
Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at MMLP Visakhapatnam (1.329 acres towards rail connectivity)	2,48,84,616.82	East Coast Railway	Not Applicable	01-Apr-21	A draft agreement has been submitted by Railways and is still under process
Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at MMLP Visakhapatnam (Land area of main MMLP is 97.08 Acres)	94,28,85,681.88	Visakhapatnam Port Trust	Not Applicable	26-Dec-12	A draft agreement has been submitted by VPT and certain corrections have been proposed which are yet to be accepted by VPT
Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at	5,07,66,486.51	Visakhapatnam Port Trust	Not Applicable	27-Jun-16	A draft agreement has been submitted by VPT and certain corrections have been proposed which are

equipment(PPE)	MMLP Visakhapatnam for 11.07 acres					yet to be accepted by VPT
Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at MMLP Naya Raipur (land area 98.5 acres)	1,14,69,96,188.95	Naya Raipur Development Authority	Not Applicable	Pending since 2016	A draft agreement has been sought from NRDA and is yet to be received. A reminder has also been issued on 10.03.2022
Property, plant and equipment(PPE)	LEASEHOLD AT SRO (RAILWAY QUARTER)	1,30,00,000.00	Southern Railway	Not Applicable	Pending since 2010	Lease agreement pending with Zonal Office ,Southern Railway
Property, plant and equipment(PPE)	LEASEHOLD AT SRO (REGIONAL OFFICE BUILDING)	2,00,00,000.00	Southern Railway	Not Applicable	Pending since 2014	Lease agreement pending with Zonal Office ,Southern Railway
Property, plant and equipment(PPE)	Residential Building	17,00,000.00	Southern Railway	Not Applicable	11-Jun-99	Lease agreement pending with Zonal Office ,Southern Railway
Property, plant and equipment(PPE)	Residential Building	22,00,000.00	Southern Railway	Not Applicable	01-Jun-98	Lease agreement pending with Zonal Office ,Southern Railway
others	LEASE HOLD LAND at Sanath Nagar (847 Sq.yards)	5,04,950.00	South Central Railway	Not Applicable	23-Sep-98	Since the land was directly handed over by Spl Deputy collector, Hyderabad to concor for the purpose of diversion of road , no agreement was executed by concor with Railways
Others	Land	42,77,24,118.77	Syama Prasad Mookerjee Port Trust	Not Applicable	25-Feb-04	CONCOR has requested Kolkata port for concessional lease rent through several letters and meetings by Area Head and CGM but decision of Port is pending. CONCOR has paid LLF @50% of the offered rate upto July'20 and it is pending from August'20.
Others	Land	0.00	South Eastern Railways	Not Applicable	01-02- 1992	Land lease Agreement has expired on 31.01.22. CONCOR has written a letter to Rly for renewal of Land Licensing agreement as per joint measurement area of 52406..36 sqm. But Rly has sent a letter for signing of drawing with an area of 53425.2 sqm. for further processing of renewal of agreement. It is pending for difference of Area.
Others	Land	0.00	South Eastern	Not	26-Aug-	Renewal due from 25.08.2021. Rly has been

			Railways	Applicable	16	requested for renewal of Land License at BM value of land. It is pending with Rly.
Others	Land	0.00	Odisha Industrial Infrastructure Development Corporation (IDCO)	Not Applicable	08-Jul-21	To be executed. For execution of lease deed, payment of Registration and stamp duty has been approved by CA. Lease deed to be executed shortly.
Others	Land	0.00	South Eastern Railways	Not Applicable	01-Feb-92	Lease deed has not been executed.
Property, plant and equipment (PPE)	Land	11,38,34,006.00	Farmers name	-	03-Mar-14	Acquisition completed but Updation in Government record pending.

Note 58

There are no Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:(a) repayable on demand; or(b) without specifying any terms or period of repayment.

Note 59: Key Ratios

The following are analytical ratio for the year ended March 31, 2022 and March 31, 2021-

Particulars	Numerator	Denominator	Current year	Previous year	Remarks
(a) Current Ratio (in times)	Total current Assets	Total Current liabilities	2.62	2.46	
(b) Debt-Equity Ratio (in times)	Debts consists of lease liability	Total Equity	0.06	0.06	
(c) Debt Service Coverage Ratio (in times)	Earnings available for debt service= Net profit after taxes+Interest +Other non cash adjustments	Debt Services= Interest & lease payments	18.50	13.20	
(d) Return on Equity Ratio (in %)	Net Profits after taxes less Preference Dividend (if any)	Average Shareholder's Equity	10.1%	5.0%	On account of higher PAT as compare to previous FY.
(e) Inventory turnover ratio (in times)	Cost of goods sold OR sales	Average Inventory	NA	NA	
(f) Trade Receivables turnover ratio (in times)	Revenue from operations	Average Trade receivables	45.80	40.59	
(g) Trade payables turnover ratio (in times)	Terminal & other charges+other expenses	Average Trade Payables	15.70	23.12	On account of higher Terminal & other Service charges as compare to previous FY in line with increase in Revenue.
(h) Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e Total current Assets less Total current liabilities)	3.38	3.38	
(i) Net profit ratio (in %)	Profit for the year	Revenue from operations	14.0%	7.9%	On account of higher PAT as compare to previous FY.
(j) Return on Capital employed (in %)	Profit before tax and finance costs	Capital employed= Net worth+Lease Liabilities	12.8%	7.4%	On account of higher PAT as compare to previous FY.
(k) Return on investment (in %)	Income generated from invested funds	Average investments	4.5%	5.1%	

Note 60

Details of Crypto Currency or Virtual Currency :-

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Note 61

Details of Benami Property held :-

The Company does not hold any benami property under the Benami Transactions (Prohibition) Act, 1988 and no proceedings have been initiated or pending against the company under the said Act.

Note 62

The Company does not have any borrowings outstanding as on 31.03.2022 and has not borrowed any funds from banks or financial institutions on the basis of security of current assets during Financial Year 2021-22. Considering the same, the company has not been declared as willful defaulter by any bank or financial Institution or other lender and no charges or satisfaction are yet to be registered with ROC beyond the statutory period.

Note 63

Relationship with Struck off Companies:-

The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Note 64

The company has complied with provision related to the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017

Note 65

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

Note 66

The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Note 67

The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Further, there were no previously unrecorded income and related assets which were required to be properly recorded in the books of account during the year.

Note 68

- a) Balances of Sundry Debtors, Sundry Creditors and advances to other parties including Railways shown in financial statements are subject to confirmation/reconciliation.
- b) Unless otherwise stated, the figures are in rupees crore. Previous year's figures have been restated, regrouped and rearranged, wherever considered necessary.

Note 69

Approval of Financial statements

The financial statements were approved for issue by the Board of Directors in its meeting held on 19th May, 2022.

In terms of our report attached

For S. N. Nanda & Co.

Chartered Accountants

FRN-000685N

For and on behalf of the Board of Directors

S. N. Nanda
Partner
Membership no. 005909

(V. Kalyana Rama)
Chairman & Managing Director
(DIN:07201556)

(Manoj K. Dubey)
Director (Finance)
(DIN:07518387)

(Harish Chandra)
ED (F) & CS

Place: New Delhi

Date: 19th May, 2022

S. N. NANDA & CO.
CHARTERED ACCOUNTANTS

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GREATER KAILASH – I
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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CONTAINER CORPORATION OF INDIA LIMITED

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **CONTAINER CORPORATION OF INDIA LIMITED** (“the Company”), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity, Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as “the standalone financial statements”)

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (“the Act”) in manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2022, its profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit of standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw the attention to:

- a) Refer Note 34(a) and 50, which describe payment of Land License Fee to Indian Railways for land leased to it on the basis of company’s assessment and is not final. In view of the uncertainty of the lease terms, no Right of Use (ROU) has been assessed as required under Ind AS 116.
- b) Balances of Sundry Debtors, Sundry Creditors and Advance to Other Parties including Railways are subject to confirmation and reconciliation, as referred to note no. 68(a). These balances include outstanding for more than 3 years. The effect of the same is not ascertainable.

Our conclusion is not modified in respect of these matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide separate opinion on these matters.

We have determined that there are no key audit matters to be communicated in our audit report.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the Management Discussion and Analysis, Director's Report including annexure to Director's Report, Business Responsibility Report, Corporate Governance, ten years Financial/physical performance and data and letter from CMD included in the annual report of the company, but does not include the standalone financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to communicate the fact. We have nothing to report in this regard.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company'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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company'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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate Internal Financial Control System in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- (d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.
2. The Comptroller & Auditor General of India has issued directions indicating the areas to be examined in terms of Sub section (5) of Section 143 of the Act, compliance of which are set out in "Annexure-B".
3. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - (e) As per the notification number G.S.R. 463(E) dated 5th June, 2015 issued by Ministry of Corporate Affairs, section 164(2) of the Act regarding the disqualifications of Directors is not applicable to the Company, since it is a Government Company.
 - (f) With respect to the adequacy of internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C".
 - (g) With respect to the other matters to be included in the Auditor's Report, as per notification number G.S.R. 463 (E) dated 5th June, 2015 issued by Ministry of Corporate Affairs, section 197(16) of the Act regarding the Managerial Remuneration is not applicable to the Company, since it is a Government Company.
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The company has disclosed the impact of pending litigations/arbitrations on its financial position in its standalone financial statements. Refer note no. 42 to the standalone financial statements.
 - (ii) The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company.
 - (iv) (a) The Management of the Company have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the

Company or any of such subsidiaries (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management of the Company has represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person or entity, including foreign entity (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company, nothing has come to our notice that has caused us to believe that there presentations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) As stated in Note 19.2 to the standalone financial statements

(a) The final dividend proposed in the previous year, declared and paid by the Company during the year is in accordance with Section 123 of the Act, as applicable.

(b) The interim dividend declared and paid by the Company during the year and until the date of this report is in compliance with Section 123 of the Act.

(c) The Board of Directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable.

For S. N. Nanda & Co.
Chartered Accountants
FRN: 000685N

Sd/-
S. N. Nanda
Partner
M. No. 005909
UDIN: 22005909AJGHFV7639

Date: 19th May 2022
Place : New Delhi

Annexure - A to the Independent Auditors' Report

(Referred to Paragraph – 1 under the heading “Report on other Legal and Regulatory Requirements” section of our report to the Members of Container Corporation of India Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.
(B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) Based on our examination of the records of the company, we report that, the title in respect of self-constructed buildings and title deeds of all other immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee), disclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date except the cases given in **Appendix-A** where title deeds of immovable properties are not held in the name of the company.
 - (d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
 - (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions(Prohibition) Act, 1988 (as amended in 2016) and rules made there under.
- ii.
 - (a) The Company has carried out physical verification of inventory at the year end. As per the information and explanations given to us, no material discrepancies were noticed during such verification.
 - (b) The Company has not been sanctioned working capital limits in excess of ₹5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- iii. The Company, during the year, has made investment of Rs 5.46 crores as share capital in Fresh and Healthy Enterprises Limited, its wholly-owned subsidiary and has provided guarantee to HDFC Bank amounting to Rs 70.00 crores. However, the company has not provided any security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties, in respect of which:
 - a. The Company has provided guarantee to HDFC Bank amounting to Rs 70 crores for loan given by HDFC Bank to M/S Punjab Logistics Infrastructure Limited (PLIL), a subsidiary of the company. Further, the company has not provided any loans or advances in the nature of loans or provided security to any other entity during the year. Details in respect of above is given below:
 - i. This sub-clause is not applicable.
 - ii. The aggregate amount of guarantee provided during the year is NIL and balance outstanding with respect to such guarantee is Rs 57.64 crores as on 31.03.2022.
 - b. In our opinion, the investments made during the year are, prima facie, not prejudicial to the Company's interest.
 - c. The company has not granted loans and advances, hence reporting under clauses 3(iii)€, (d), (e) and

(f) of the order are not applicable.

- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

- v. e.

- vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause 3(vi) of the Order is not applicable to the Company.

- vii. In respect of statutory dues:

- (a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.

- (b) Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2022 on account of disputes are given below:

Name of the Statute	Nature of the Dues	Amount (Rs. in crores)	Period to which the amount relates	Forum where dispute is pending	Status of Dispute
Service Tax	Service tax penalty	Rs. 1.48	Sept 2002 - June-2008	CESTAT Bangalore	1) One third share of the total disputed amount. 2) A stay order has been obtained against the amount disputed and not been deposited by the Joint Venture.
Income Tax	Disallowance of Deduction for : SFIC Scrips	Rs. 149.63 (excluding Interest - Rs 48.55)	AY - 2013-14	Income tax Dept	On the matter of SFIS, order of Pr. CIT has been quashed and allowed in favour of CONCOR, however, CIT appeal has been filed against the order of AO passed u/s 143(3) r.w.s. 263 of the IT Act. As per Notice Received (ITBA/NFAC/F/AP L_1/2021-22/1039533114(1))

					Under Section 250 of IT Act 1961, Fresh Appeal has been filed on Income Tax Portal through Faceless assessment facility with CIT (A). Date will be given in due course for hearing. Provision w.r.t. tax is appearing in Books of Accounts.
Income Tax	Disallowance of Deduction for : 1) Depreciation on Land 2) Prior Period Expenses	Rs.5.46+1.51 (excluding Interest - Rs 2.37)	AY - 2014-15	Income tax Dept	Hon'ble ITAT has set aside the matter, and presently the issue is pending at Income Tax department level. The same matter has been allowed by AO for AY 2007-08, 2009-10 & 2010-11 in favour of CONCOR. AO vide order u/s 147/143(3) has reopened the case and CONCOR has filed appeal against the order of AO on 03-01-2020, hearing held on 11-02-2021. Provision w.r.t. tax is appearing in Books of Accounts.
Income Tax	Disallowance of Deduction for : 1) SFIC scrips 2) Interest on Late payment of TDS	Rs 10.80 (excluding Interest - Rs 3.67)	AY - 2015-16	Income tax Dept	An appeal was filed with CIT(A) against the order passed by AO u/s 143(3). CIT(A) has passed its order on 14/03/2019 allowing deduction u/s 80-IA on Rail System, ICD, Prior Period Expenses & Partial SFIS income while confirming disallowances of ₹10.80 Crore of SFIS Income & ₹32184/- of Interest on late deposit of
Income Tax	Appeal preferred by Dept.: SFIC scrips	Rs.118.44 (excluding Interest - Rs 40.26)	AY - 2015-16	Income tax Dept	

					<p>TDS amount. However, appeal has been filed before the Hon'ble ITAT against the order of CIT (A) for items disallowed by CIT (A). The Date of hearing has been adjourned from 28.02.2022 to 25.05.2022. However, department has filed appeal before the Hon'ble ITAT against the order of CIT (A) for items allowed i.e. SFIS by CIT (A) in favour of CONCOR. Date of hearing has been adjourned by ITAT from 23.02.2022 to 25.05.2022. Provision w.r.t. tax is appearing in Books of Accounts</p>
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- viii There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961(43 of 1961).
- ix (a) The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.
(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
(c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
(d) According to the information and explanations given to us, funds have not been raised on short-term basis. Hence, reporting under clause 3(ix)(d) of the order is not applicable.
(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- x. (a)The Company, during the year, has not raised moneys by way of initial public offer or further public offer (including debt instruments) and hence reporting under clause 3(x)(a) of the Order is not applicable.
(b) The Company, during the year, has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. (a) No fraud by the Company and no fraud on the Company has been noticed or reported during the year and hence reporting under clause (xi)(a) of the Order is not applicable.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As per the information and explanations given to us, no whistle blower complaints have been received by the company during the year.

- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. (a) As per information and explanations given to us, the company has appointed independent firms of Chartered Accountants for conduct of Internal Audit. In our opinion, the internal audit system commensurate with the size and the nature of its business.
- (b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- xv. In our opinion, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a),(b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. (a) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.
- (b) In respect of ongoing projects, the Company has transferred unspent Corporate Social Responsibility (CSR) amount as at the end of the previous financial year, to a Special account within a period of 30 days

from the end of the said financial year in compliance with the provision of section 135(6) of the Act.

- xxi. In respect of Audit of Subsidiary companies, the auditors in their CARO reports have given remarks in the following paragraphs:

S No.	Name of company	Paragraph no.
1	Punjab logistics Infrastructure limited	3(XVII)
2	Fresh and Healthy Enterprise Limited	3(VII)(a)
3	Concor Air Limited	3(xx)(a)

In respect of Joint Venture companies, the Audit Reports have not been provided to us.

For S. N. Nanda & Co.
Chartered Accountants
FRN: 000685N

Sd/-
S.N.Nanda
Partner
M. No. 005909
UDIN: 22005909AJGHFV7639

Date: 19th May 2022
Place : New Delhi

APPENDIX-A

Cases where title deeds of Immovable properties are not held in the name of the company.

Description of Property	Gross Carrying Value	Held in name of	Whether promoter, director or their relative or employee	Period held - indicate range, where appropriate	Reason for not being held in name of Company *also indicate if in dispute
Freehold land at MMLP/Varnama	11,38,34,006.00	Land Owners - Farmers of Varnama Village	NA	2014 & 2019	Acquisition completed but updation in government records pending
Freehold Land At Krishnapatnam (Land Area- 141.95 Acs)	31,21,10,602.00	Andhra Pradesh Industrial Infrastructure Corporation	NA	21-03-2018	As per the clause 3 of the sale agreement, Sale deed can be executed only upon implementation and going into Commercial production. The commercial production is yet to commence.

Lease Hold Land As Rou Asset At Nagalapalle	8,85,542.06	South Central Railway	NA	01-04-2021	A draft agreement has been submitted by Railways and is still under process
Lease Hold Land As Rou Asset At MMLP Visakhapatnam (1.329 Acres Towards Rail Connectivity)	2,48,84,616.82	East Coast Railway	NA	01-04-2021	A draft agreement has been submitted by Railways and is still under process
Lease Hold Land As Rou Asset At MMLP Visakhapatnam (Land Area Of Main MMLP Is 97.08 Acres)	94,28,85,681.88	Visakhapatnam Port Trust	NA	26-12-2012	A draft agreement has been submitted by VPT and certain corrections have been proposed which are yet to be accepted by VPT
Lease Hold Land As Rou Asset At MMLP Visakhapatnam For 11.07 Acres	5,07,66,486.51	Visakhapatnam Port Trust	NA	27-06-2016	A draft agreement has been submitted by VPT and certain corrections have been proposed which are yet to be accepted by VPT
Lease Hold Land As Rou Asset At MMLP Naya Raipur (Land Area 98.5 Acres)	1,14,69,96,188.95	Naya Raipur Development Authority	NA	Pending since 2016	A draft agreement has been sought from NRDA and is yet to be received. A reminder has also been issued on 10.03.2022
Leasehold At SRO (Railway Quarter)	1,30,00,000.00	Southern Railway	NA	Pending since 2010	Lease agreement pending with Zonal Office, Southern Railway
Leasehold At SRO (Regional Office Building)	2,00,00,000.00	Southern Railway	NA	Pending since 2014	Lease agreement pending with Zonal Office, Southern Railway
Residential Building	17,00,000.00	Southern Railway	NA	11-06-1999	Lease agreement pending with Zonal Office, Southern Railway
Residential Building	22,00,000.00	Southern Railway	NA	01-06-1998	Lease agreement pending with Zonal Office, Southern Railway

Lease Hold Land At Sanath Nagar (847 Sq. Yards)	5,04,950.00	South Central Railway	NA	23-09-1998	Since the land was directly handed over by Spl Deputy collector, Hyderabad to CONCOR for the purpose of diversion of road, no agreement was executed by CONCOR with Railways
Land Taken On Lease At CTKR Terminal From Syama Prasad Mookerjee Port Trust	42,77,24,118.77	Syama Prasad Mookerjee Port Trust	NA	25-02-2004	CONCOR has requested Kolkata port for concessional lease rent through several letters and meetings by Area Head and CGM but decision of Port is pending. CONCOR has paid LLF @50% of the offered rate upto July'20 and it is pending from August'20.
Land Taken On Lease At Shalimar Terminal From South Eastern Railways	-	South Eastern Railways	NA	01-02-1992	Land lease Agreement has expired on 31.01.22. CONCOR has written a letter to Rly for renewal of Land Licensing agreement as per joint measurement area of 52406.36 sqm. But Rly has sent a letter for signing of drawing with an area of 53425.2 sqm. for further processing of renewal of agreement. It is pending for difference of Area.
Land Taken On Lease At MMLP Jharsuguda Terminal From South Eastern Railways	-	South Eastern Railways	NA	26-08-2016	Renewal due from 25.08.2021. Rly has been requested for renewal of Land License at BM value of land. It is pending with Rly.

Land Taken On Lease At Jajpur Terminal From Odisha Industrial Infrastructure Development Corporation (IDCO)	-	Odisha Industrial Infrastructure Development Corporation (IDCO)	NA	08-07-2021	To be executed. For execution of lease deed, payment of Registration and stamp duty has been approved by CA. Lease deed to be executed shortly.
Office Space Taken On Lease At Shalimar Terminal From South Eastern Railways	-	South Eastern Railways	NA	01-02-1992	Lease deed has not been executed.

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

Referred to Paragraph 2 under the heading of "Report on other Legal and Regulatory Requirements" of our Report of even date.

According to the information and explanations given to us we report as under:

S.No.	Areas Examined	Observations/Findings	Impact on Financial Statement
1.	Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	The Company has system in place to process all the accounting transactions through IT system i.e. Oracle. The operational entries of the company like revenue, customer ledger account, pre-deposits accounts etc. have been recorded in a separate IT system (viz. DTMS, ETMS and CCLS) other than financial reporting IT system (viz. Oracle). Further, payroll of the Company is maintained through RAMCO system and spares inventory of the Company is maintained through Maximo. Based on the audit procedure carried out and as per the information and explanations given to us, no accounting transactions have been processed/ carried outside the IT system. Accordingly, there are no implications on the integrity of the accounts.	NIL
2.	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated. Whether such cases are properly accounted for? (In case, lender is a Government Company, then this direction is also applicable for statutory auditor of lender Company).	According to the information and explanation given to us and based on our examination of records of the Company, there has been no restructuring of an existing loan or cases of waiver/write off of debts/loans/interest etc. made by a lender to the company due to the company's inability to repay the loan.	NIL
3.	Whether funds (grants/subsidy etc.) received/receivable for specific schemes from Central/State Government or its agencies were properly accounted for/utilized as per its term and conditions? List the cases of deviation.	Based on the information and explanation furnished to us, the Company has not received (grant/subsidy etc.) towards any specific scheme from Central/State Government or its agencies by the Company during the financial year 2021-22.	NIL

For S. N. Nanda & Co.
Chartered Accountants
FRN: 000685N
Sd/-
S. N. Nanda
Partner
M. No. 005909
UDIN: 22005909AJGHFV7639

Date: 19th May 2022
Place : New Delhi

ANNEXURE - C TO THE INDEPENDENT AUDITORS' REPORT

Referred to Paragraph – 3(f) under the heading of “Report on other Legal and Regulatory Requirements” our Report of even date

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the Internal Financial Control over financial reporting of **CONTAINER CORPORATION OF INDIA LIMITED** (“the Company”) as on 31st March, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

A company’s internal financial controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s Internal financial controls over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of Internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial reporting issued by the Institute of Chartered Accountants of India.

For S. N. Nanda & Co.
Chartered Accountants
FRN: 000685N

Sd/-
S. N. Nanda
Partner
M. No. 005909
UDIN: 22005909AJGHFV7639

Date: 19th May 2022
Place : New Delhi

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2022

(in Indian Rupees crore, unless otherwise stated)

Particulars	Notes No.	As at March 31, 2022	As at March 31, 2021
I. ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	2	5,716.22	5,654.42
(b) Capital work-in-progress	3	744.71	919.33
(c) Other intangible assets	4	6.49	8.26
(d) Intangible assets under development	4(a)	10.73	3.23
(e) Financial assets			
(i) Investments	5	1,207.04	1,211.32
(ii) Loans	6	46.92	44.14
(iii) Other financial assets	7	85.78	67.94
(f) Deferred tax asset (Net)	40	108.22	69.48
(g) Non-current tax asset	8	242.37	265.18
(h) Other non-current assets	9	1,158.90	950.16
Total non-current assets		9,327.38	9,193.46
(2) Current assets			
(a) Inventories	10	30.68	23.97
(b) Financial assets			
(i) Investments	11	-	50.00
(ii) Trade receivables	12	181.72	161.03
(iii) Cash and cash equivalents	13	382.66	678.41
(iv) Bank balances other than (iii) above	14	2,535.18	1,814.39
(v) Loans	15	11.60	10.63
(vi) Other financial assets	16	102.74	88.07
(c) Current tax assets	17	1.11	1.51
(d) Other current assets	18	428.38	388.86
Total current assets		3,674.07	3,216.87
TOTAL ASSETS		13,001.45	12,410.33
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	19	304.65	304.65
(b) Other equity	20	10,450.90	9,882.61
Equity attributable to owners of the Company		10,755.55	10,187.26
(c) Non controlling interest	21	101.11	103.96

Total Equity		10,856.66	10,291.22
(2) Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	22	55.47	61.80
(ia) Lease liabilities	23	563.32	574.86
(ii) Other financial liabilities	23(a)	12.90	11.41
(b) Provisions	24	86.72	137.62
(c) Deferred tax liabilities (Net)	40	-	-
(d) Other non-current liabilities	25	3.15	3.86
Total non-current liabilities		721.56	789.55
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	26	6.36	6.36
(ia) Lease liabilities	26(a)	109.87	79.90
(ii) Trade payables	27		
(A) Total outstanding dues of micro enterprise and small enterprises		10.88	8.11
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		411.41	261.16
(iii) Other financial liabilities	28	376.72	405.17
(b) Other current liabilities	29	436.62	494.24
(c) Provisions	30	71.37	74.62
Total current liabilities		1,423.23	1,329.56
TOTAL LIABILITIES		2,144.79	2,119.11
TOTAL EQUITY AND LIABILITIES		13,001.45	12,410.33

The accompanying notes are an integral part of these consolidated financial statements 1 to 73

In terms of our report attached
For S. N. Nanda & Co.

Chartered Accountants
FRN-000685N

S. N. Nanda
Partner
Membership no. 005909

(V. Kalyana Rama)
Chairman & Managing Director
(DIN:07201556)

(Manoj K. Dubey)
Director (Finance)
(DIN:07518387)

(Harish Chandra)
ED (F) & CS

Place: New Delhi

Date: 19th May, 2022

CONSOLIDATED STATEMENT OF PROFIT AND LOSS

FOR THE YEAR ENDED MARCH 31ST, 2022

(in Indian Rupees crore, unless otherwise stated)

Particulars	Notes No.	For the Year ended March 31, 2022	For the Year ended March 31, 2021
Revenue			
(I) Revenue from Operations	31	7,652.73	6,427.08
(II) Other income	32	247.08	270.36
(III) Total Income (I+II)		7,899.81	6,697.44
(IV) Expenses			
Terminal and other service charges	33	5,252.02	4,674.53
Employee benefits expense	34	419.15	428.65
Change in Inventories	35	0.03	0.15
Depreciation and amortisation expense	36	561.42	553.38
Finance cost	37	62.37	42.90
Other expenses	38	234.25	276.97
Total expenses (IV)		6,529.24	5,976.58
(V) Share of profit related to joint venture		23.90	31.47
(VI) Profit before exceptional item and tax (III - IV + V = VI)		1,394.47	752.33
(VII) Exceptional items	38(a)	-	78.65
(VIII) Profit before tax (after Exceptional items)		1,394.47	673.68
(IX) Tax expense:	39		
(1) Current tax	39.1	380.51	213.13
(2) Deferred tax	39.1	(38.31)	(40.15)
Tax expense: (IX)		342.20	172.98
(X) Profit for the period (VIII - IX = X)		1,052.27	500.70
(XI) Other Comprehensive Income			
A(i) Items that will not be reclassified to profit or loss			
(a) Remeasurement of defined benefit obligation		(1.79)	(10.53)
(b) Share of OCI in associates and Joint Ventures, to the extent not to be classified into profit or loss		(0.05)	0.32
(c) Fair value changes in Financial Liabilities		(0.03)	-
(ii) Income tax relating to items that will not be reclassified to profit and loss	39.2	0.47	2.55
B(i) Items that will be reclassified to profit or loss			

(a) Share of OCI in associates and Joint Ventures, to the extent to be classified into profit or loss (net)	2.04	-
Total Other Comprehensive Income (XI) (net of tax)	0.64	(7.66)

(XII) Total Comprehensive Income for the period (X + XI =XII) (Comprising Profit (Loss) and Other Comprehensive income for the period)	1,052.91	493.04
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Profit for the year attributable to:		
- Owners of the Company	1,055.12	505.26
- Non-controlling interests	(2.85)	(4.56)

Other comprehensive income for the year:		
- Owners of the Company	0.64	(7.66)
- Non-controlling interests	-	-

Total comprehensive income for the year attributable to:		
- Owners of the Company	1,055.76	497.60
- Non-controlling interests	(2.85)	(4.56)

(XIII) Earnings per equity share (Face value of ₹ 5/- per Share):

1 Basic (in ₹)	44	17.27	8.22
2 Diluted (in ₹)	44	17.27	8.22

The accompanying notes are an integral part of these consolidated financial statements 1 to 73

In terms of our report attached
For S. N. Nanda & Co.
Chartered Accountants
FRN-000685N

For and on behalf of the Board of Directors

S. N. Nanda
Partner
Membership no. 005909

(V. Kalyana Rama)
Chairman & Managing Director
(DIN:07201556)

(Manoj K. Dubey)
Director (Finance)
(DIN: 07518387)

(Harish Chandra)
ED (F) & CS

Place: New Delhi

Date: 19th May, 2022

CONSOLIDATED STATEMENT OF CHANGE IN EQUITY

FOR THE YEAR ENDED MARCH 31ST, 2022

(in Indian Rupees crore, unless otherwise stated)

a. Equity share capital

Particulars	Number of Shares	Equity share capital
Balance at April 1, 2020	60.93	304.65
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	60.93	304.65
Changes in Equity Share Capital during the year	-	-
Balance at March 31, 2021	60.93	304.65
Balance at April 1, 2021	60.93	304.65
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	60.93	304.65
Changes in Equity Share Capital during the year	-	-
Balance at March 31, 2022	60.93	304.65

b. Other Equity : Reserves and Surplus

Particulars	General reserve	Retained earnings	Other Comprehensive Income arising from remeasurement of defined benefit obligation net of income tax	Share of OCI in associates and Joint Ventures, to the extent to be classified into profit or loss	Attributable to owners of the parent	Non-controlling interests	Total
Balance at April 1, 2020	1,186.19	8,564.91	(9.65)		9,741.45	108.52	9,849.97
Profit for the year		505.26			505.26	(4.56)	500.70
Effect due to transition to Ind AS 116		-			-		-

Other comprehensive income arising from remeasurement of defined benefit obligation, net of income tax	-	-	(7.66)	(7.66)	-	(7.66)
Share of OCI in associates and Joint Ventures, to the extent to be classified into profit or loss(net)				-		-
Fair value changes in Financial Liabilities				-		-
Total comprehensive income for the year	1,186.19	9,070.17	(17.31)	10,239.05	103.96	10,343.01
Payment of dividends		(356.44)		(356.44)	-	(356.44)
Tax on Dividend	-	-		-	-	-
Transfer to Retained Earnings	50.33	(50.33)		-	-	-
Balance at March 31, 2021	1,236.52	8,663.40	(17.31)	9,882.61	103.96	9,986.57
Balance at April 1, 2021	1,236.52	8,663.40	(17.31)	9,882.61	103.96	9,986.57
Profit for the year		1,055.12		1,055.12	(2.85)	1,052.27
Effect due to transition to Ind AS 116		(0.03)		(0.03)		(0.03)
Other comprehensive income arising from remeasurement of defined benefit obligation, net of income tax			(1.37)	(1.37)		(1.37)
Share of OCI in associates and Joint Ventures, to the extent to be classified into profit or loss(net)				2.04	2.04	2.04
Fair value changes in Financial Liabilities		(0.03)		(0.03)		(0.03)

Total comprehensive income for the year	1,236.52	9,718.46	(18.68)	2.04	10,938.34	101.11	11,039.45
Payment of dividends		(487.44)			(487.44)		(487.44)
Tax on Dividend		-			-		-
Transfer to Retained Earnings	106.23	(106.23)			-		-
Balance at March 31, 2022	1,342.75	9,124.79	(18.68)	2.04	10,450.90	101.11	10,552.01

The general reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. There is no policy of regular transfer. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

In terms of our report attached
For S. N. Nanda & Co.
Chartered Accountants
FRN-000685N

For and on behalf of the Board of Directors

S. N. Nanda
Partner
Membership no. 005909

(V. Kalyana Rama)
Chairman & Managing Director
(DIN:07201556)

(Manoj K. Dubey)
Director(Finance)
(DIN:07518387)

(Harish Chandra)
ED (F) & CS

Place: New Delhi
Date: 19th May, 2022

CONSOLIDATED STATEMENT OF CASH FLOW

For the year ended March 31st, 2022

(in Indian Rupees crore, unless otherwise stated)

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
A Cash flow from operating activities:		
Net profit before tax	1,394.47	673.68
Adjustments for:		
Share of profit related to joint venture	(23.90)	(31.47)
Interest Income	(187.48)	(201.42)
Amortisation of Grant income	(0.28)	(0.30)
Profit on sale of capital assets (net of loss on assets sold / scrapped / written off)	(1.30)	(6.28)
Depreciation	558.21	549.17
Amortisation of intangible assets	3.21	4.21
Finance cost	62.37	42.90
Guarantee Income	-	-
Loss on sale of property, plant and equipment	0.72	0.10
Project expenses written off	-	0.18
Amortisation of leasehold land	2.70	2.69
Amortisation of registration fees	2.66	2.66
Provision for doubtful Recovery on amount recoverable from Indian Railway	-	77.41
Provision for Expenses payable	-	1.24
Bad debts written off	0.26	-
Provision for:		
Doubtful Debts	0.03	-
Obsolete Assets	-	-
Obsolete Stores	0.69	-
Non-moving projects	0.79	-
Operating Profit before Working Capital changes	1,813.15	1,114.77
Adjustments for changes in Working Capital:		
- Increase/(decrease) in trade payables	153.02	113.89
- Increase/(decrease) in other current financial liabilities	1.37	(193.77)
- Increase/(decrease) in current provisions	(3.25)	43.26
- Increase/(decrease) in non current provisions	(52.69)	89.14
- Increase/(decrease) in other non-current liabilities	(0.74)	(0.61)
- Increase/(decrease) in other current liabilities	(57.34)	188.95
- Increase/(decrease) in other non-current financial liabilities	29.03	290.67
- Decrease/(Increase) in trade receivables	(20.98)	3.60
- Decrease/(Increase) in inventories	(7.40)	2.29
- Decrease/(Increase) in non current loans	(2.78)	(1.86)
- Decrease/(increase) in current loans	(0.97)	(1.35)
- Decrease/(Increase) in other current financial Assets	(2.11)	(57.20)
- Decrease/ (Increase) in other current assets	(44.88)	11.04
- Decrease/ (Increase) in other non current financial Assets	(17.31)	(9.20)

- Decrease /(Increase) ROU Assets	(53.32)	(321.51)
- Decrease/(Increase) in other non current assets	(6.12)	(1.79)
Cash generated from operating activities	1,726.68	1,270.32
Income taxes paid	(357.26)	(241.26)
Net cash from operating activities	1,369.42	1,029.06
B Cash flow from Investing activities:		
Payment made for Property plant and equipment	(778.41)	(581.39)
Earmarked deposits placed with banks	11.79	22.50
Investment in term deposits with maturity 3 to 12 months	(732.59)	282.47
Acquisition of Intangible assets	(1.44)	(7.71)
Addition in Capital work in progress	173.74	21.24
Acquisition of Intangible assets under development	(7.50)	(1.53)
Proceeds from sale of property plant and equipment	9.67	106.86
Purchase of non current investments	80.17	(30.61)
Interest received	174.38	221.88
Net cash generated from / (used in) Investing activities	(1,070.19)	33.71
C Cash flow from Financing Activities:		
Dividend paid	(487.40)	(356.40)
Payment of Lease liability	(96.61)	(92.76)
Interest paid	(4.61)	(5.62)
Corporate dividend tax paid	-	-
Proceeds from borrowings	(6.36)	(1.84)
Share of non-controlling interest in subsidiaries	-	-
Net cash generated from / (used in) financing activities	(594.98)	(456.62)
Net Increase / (Decrease) in cash & cash equivalents	(295.75)	606.15
Cash and cash equivalents as at 1st April (Opening Balance)	678.41	72.26
Cash and cash equivalents as at 31st March (Closing Balance)	382.66	678.41

Notes :

1 Cash and Bank balances included in the cash flow statement comprise the following:

Cash and cash equivalents comprise

Cash & cheques in hand	0.95	5.38
Balance with banks		
in current accounts	30.31	185.82
in Flexi Fixed Deposit Accounts	348.54	474.93
in deposit accounts with original maturity upto 3 months	2.86	12.28
	382.66	678.41

For S. N. Nanda & Co.
Chartered Accountants
FRN-000685N

For and on behalf of the Board of Directors

S. N. Nanda
Partner
Membership no. 005909

(V. Kalyana Rama)
Chairman & Managing Director
(DIN:07201556)

(Manoj K. Dubey)
Director(Finance)
(DIN:07518387)

(Harish Chandra)
E D(F) & CS

Place: New Delhi
Date: 19th May, 2022

“NOTES FORMING PART OF FINANCIAL STATEMENTS”

Note 1: SIGNIFICANT ACCOUNTING POLICIES

1. CORPORATE INFORMATION

Container Corporation of India Limited (CONCOR), was incorporated on 10 March 1988 under the Companies Act with registration number 030915, and commenced its operation from November 1989 taking over the existing network of 7 ICDs from the Indian Railways. The shares of the Group are listed on two stock exchanges in India i.e. National Stock Exchange of India Limited (NSE) and BSE Limited (BSE).

From its humble beginning, it is now an undisputed market leader having the largest network of 61 ICDs/CFSs/Strategic Tie-ups in India. In addition to providing inland transport by rail for containers, it has also expanded to cover management of Ports, air cargo complexes and establishing cold-chain. It has and will continue to play the role of promoting containerization of India by virtue of its modern rail wagon fleet, customer friendly commercial practices and extensively used Information Technology. The Group developed multimodal logistics support for India's International and Domestic containerization and trade. Though rail is the main stay of our transportation plan, road transportation is also provided to cater the need of door-to-door services both in the International and Domestic business segment.

2 Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind ASs') notified by the Central Government under section 133 of the Indian Companies Act, 2013 as Companies (Indian Accounting Standards) Rules, 2015 and as amended from time to time.

3 Basis of preparation

The financial statements have been prepared on the historical cost basis except financial instruments that are measured at revalued amounts or fair values at the end of each reporting period. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in the financial statements is determined on such a basis, except for leasing transactions that are within the scope of IND AS 116 and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

4 Recent pronouncements

Ministry of Corporate Affairs (“MCA”) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2022, as below:

Ind AS 103 – Business Combinations

Reference to Conceptual Framework: The amendment specifies that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 16 –Property, Plant and Equipment

(i) **Costs of testing:** The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognised in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment. The effective date for adoption of this

amendment is annual periods beginning on or after April 1, 2022. The Company has evaluated the amendment and there is no impact on its consolidated financial statements.

(ii) **Proceeds before intended use:** The amendment mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets

Onerous Contracts - Costs of Fulfilling a Contract: The amendment specifies that the ‘cost of fulfilling’ a contract comprises the ‘costs that relate directly to the contract’. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 109 – Financial Instruments

Annual Improvements to Ind AS (2021): The amendment clarifies which fees an entity includes when it applies the ‘10 percent’ test of Ind AS 109 in assessing whether to derecognise a financial liability. The Company does not expect the amendment to have any significant impact in its financial statements.

5 Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Group and entities (including structured entities) controlled by the Group and its subsidiaries. Control is achieved when the Group:

- has power over the investee;
- is exposed, or has rights, to variable returns from its involvement with the investee; and
- has the ability to use its power to affect its returns.

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the Group has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Group considers all relevant facts and circumstances in assessing whether or not the Group’s voting rights in an investee are sufficient to give it power, including:

- the size of the Group's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- potential voting rights held by the Group, other vote holders or other parties;
- rights arising from other contractual arrangements; and
- any additional facts and circumstances that indicate that the Group has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Group and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Group and to the non-controlling entities even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

All intra-group assets and liabilities, equity, income, expenses, and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

5.1 Changes in the Group's ownership interests in existing subsidiaries

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to owners of the Group.

When the Group loses control of a subsidiary, a gain or loss is recognised in profit or loss and is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interests. All amounts previously recognised in other comprehensive income in relation to that subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to profit or loss or transferred to another category of equity as specified/permitted by applicable Ind AS). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under Ind AS 109, or, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

6 Goodwill

Goodwill arising on an acquisition of a business is carried at cost as established at the date of acquisition of the business less accumulated impairment losses, if any. For the purposes of impairment testing, goodwill is allocated to each of the Group's cash-generating units (or groups of cash-generating units) that is expected to benefit from the synergies of the combination.

A cash-generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised directly in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

On disposal of the relevant cash-generating unit, the attributable amount of goodwill is included in the determination of the profit or loss on disposal.

7 Investments in associates and joint ventures

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

A joint venture is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint arrangement. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The results and assets and liabilities of associates or joint ventures are incorporated in these consolidated financial statements using the equity method of accounting, except when the investment, or a portion thereof, is classified as held for sale, in which case it is accounted for in accordance with Ind AS 105. Under the equity method, an investment in an associate or a joint venture is initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise the Group's share of the profit or loss and other comprehensive income of the associate or joint venture. Distributions received from an associate or a joint venture reduce the carrying amount of the investment. When the Group's share of losses of an associate or a joint venture exceeds

the Group's interest in that associate or joint venture (which includes any long-term interests that, in substance, form part of the Group's net investment in the associate or joint venture), the Group discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture.

An investment in an associate or a joint venture is accounted for using the equity method from the date on which the investee becomes an associate or a joint venture. On acquisition of the investment in an associate or a joint venture, any excess of the cost of the investment over the Group's share of the net fair value of the identifiable assets and liabilities of the investee is recognised as goodwill, which is included within the carrying amount of the investment. Any excess of the Group's share of the net fair value of the identifiable assets and liabilities over the cost of the investment, after reassessment, is recognised directly in equity as capital reserve in the period in which the investment is acquired.

After application of the equity method of accounting, the Group determines whether there is any objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the net investment in an associate or a joint venture and that event (or events) has an impact on the estimated future cash flows from the net investment that can be reliably estimated. If there exists such an objective evidence of impairment, then it is necessary to recognise impairment loss with respect to the Group's investment in an associate or a joint venture.

When necessary, the entire carrying amount of the investment (including goodwill) is tested for impairment in accordance with Ind AS 36 Impairment of Assets as a single asset by comparing its recoverable amount (higher of value in use and fair value less costs of disposal) with its carrying amount. Any impairment loss recognised forms part of the carrying amount of the investment. Any reversal of that impairment loss is recognised in accordance with Ind AS 36 to the extent that the recoverable amount of the investment subsequently increases.

The Group discontinues the use of the equity method from the date when the investment ceases to be an associate or a joint venture, or when the investment is classified as held for sale. When the Group retains an interest in the former associate or joint venture and the retained interest is a financial asset, the Group measures the retained interest at fair value at that date and the fair value is regarded as its fair value on initial recognition in accordance with Ind AS 109. The difference between the carrying amount of the associate or joint venture at the date the equity method was discontinued, and the fair value of any retained interest and any proceeds from disposing of a part interest in the associate or joint venture is included in the determination of the gain or loss on disposal of the associate or joint venture. In addition, the Group accounts for all amounts previously recognised in other comprehensive income in relation to that associate or joint venture on the same basis as would be required if that associate or joint venture had directly disposed of the related assets or liabilities. Therefore, if a gain or loss previously recognised in other comprehensive income by that associate or joint venture would be reclassified to profit or loss on the disposal of the related assets or liabilities, the Group reclassifies the gain or loss from equity to profit or loss (as a reclassification adjustment) when the equity method is discontinued. The Group continues to use the equity method when an investment in an associate becomes an investment in a joint venture or an investment in a joint venture becomes an investment in an associate. There is no remeasurement to fair value upon such changes in ownership interests.

When the Group reduces its ownership interest in an associate or a joint venture but the Group continues to use the equity method, the Group reclassifies to profit or loss the proportion of the gain or loss that had previously been recognised in other comprehensive income relating to that reduction in ownership interest if that gain or loss would be reclassified to profit or loss on the disposal of the related assets or liabilities.

When a group entity transacts with an associate or a joint venture of the Group, profits and losses resulting from the transactions with the associate or joint venture are recognised in the Group's consolidated financial statements only to the extent of interests in the associate or joint venture that are not related to the Group.

8 Property, plant and equipment:

- (i) Property, plant and equipment is stated at cost, less accumulated depreciation and accumulated impairment losses. The initial cost of an asset comprises its purchase price or construction cost, any costs directly attributable to bringing the asset into the location and condition necessary for it to be capable of operating in the manner intended by management, the initial estimate of any decommissioning obligation, if any, and, for assets that necessarily take a substantial period of time to get ready for their intended use, finance costs. Cost includes net of interest on capital advances and is inclusive of freight, duties, taxes and other incidental expenses. In respect of assets due for capitalization, where final bills/claims are to be received/passed, the capitalisation is based on the engineering estimates. Final adjustments, for costs and depreciation are made retrospectively in the year of ascertainment of actual cost and finalisation of claim. Items such as spare parts, stand-by equipment and servicing equipment are recognised in accordance with this Ind AS 16 when they meet the definition of property, plant and equipment.
- (ii) Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use and the cost of assets not put to use before the Balance Sheet date.

The expenditure incurred on survey, evaluation & investigation of projects, is booked under Capital Work-in-Progress. However, at any stage, if management decides to abandon a project the expenditure incurred thereon is charged to the Statement of Profit & Loss at that stage.

- (iii) Provision for stamp duty at the prevailing rate is made by the Group at the time of capitalization of the amount paid for acquisition of land & is capitalised as part of the cost of Land.

Depreciation/Amortization:

- (iv) Fixed assets are depreciated over its useful life and in the manner prescribed in Schedule II to the Companies Act 2013, other than as prescribed below:
- Assets constructed on leasehold land, other than perpetual leases are depreciated over the period of lease or useful life of such assets, as prescribed under Schedule II of Companies Act 2013, whichever is less.

In respect of assets whose useful lives has been revised, the unamortized depreciable amount is charged over the revised remaining useful lives of the assets.

- (v) Capital expenditure on enabling assets, like roads, culverts & electricity transmissions etc., the ownership of which is not with the Group are charged off to revenue in the accounting period of incurrence of such expenditure. However, capital expenditure on enabling assets, ownership of which rests with the Group and which have been created on land not belonging to the Group is written off to the Statement of Profit & Loss over its approximate period of utility or over a period of 5 years, whichever is less. For this purpose, land is not considered to be belonging to the Group, if the same is not owned or leased/licensed to the Group.
- (vi) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.
- (vii) Non-current assets (or disposal groups) are classified as assets held for sale when a sale is considered highly probable and their carrying amount is to be recovered principally through a sale transaction rather than through continuing use. Non-current asset (or disposal groups) classified as held for sale are stated at the lower of carrying amount and fair value less costs to sell. Property, plant and equipment and intangible assets are not depreciated or amortized once classified as held for sale.

9 Intangible Assets:

- a. Expenditure on computer software, which is not an integral part of hardware, is capitalised as an intangible asset. The cost of software includes license fee and implementation cost and is capitalised in the year of its implementation. Software is amortized over five years being management's estimate of life of assets over which

economic benefits will be derived. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

- b. Terminal Rights are expenditure on acquisition of right to construct, operate, maintain and develop an air cargo terminal incurred by way of stamp duty, registration fees, project bidding cost etc. is capitalized as an intangible asset. It is amortized over the contractual remaining period from the date of handing over the facilities.

10 Impairment of Non-financial Assets:

At the end of each reporting period, the Group reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Component of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

11 Inventories:

Stores and spare parts are valued at cost on weighted average basis or Net Realizable Value (NRV) whichever is lower. Provision for obsolescence is made, whenever required.

12 Employee Benefits:

- (i) Liability for gratuity, leave salary and post retirement medical benefits payable to employees is provided for on accrual basis using the Projected Accrued Benefit Method (Projected Unit Credit Method with control period of one year) done by an independent actuary as at the Balance Sheet date. Contributions are made to approved gratuity fund created in a separate trust set up by the Group for this purpose.

Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service cost is recognised in profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorized as follows:

- service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- net interest expense or income; and
- remeasurement.

The Group presents the first two components of defined benefit costs in profit or loss in the line item [employee benefits expenses]. Curtailment gains and losses are accounted for as past service costs.

The retirement benefit obligation recognised in the balance sheet represents the actual deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any

economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

Termination benefits are immediately recognised in the statement of profit or loss account. A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

- (ii) Contribution to defined contribution plans such as Provident Fund, Pension Fund and Family Pension Fund are charged to the Statement of Profit & Loss as and when accrued.
- (iii) The undiscounted amount of short term employee benefits expected to be paid for the services rendered are recognized as an expense during the period when the employees render the services.

13 Foreign Currency Transactions:

Functional currency: The functional currency of the Company is the Indian Rupee. These financial statements are presented in Indian Rupees.

- (i) Income, Expenditure & Assets denominated in foreign currencies are recorded at the exchange rate prevailing on the date of transaction.
- (ii) Loans, Current liabilities and Current assets in foreign currencies are translated at the exchange rate prevailing at the end of financial year.
- (iii) Gains or losses due to foreign exchange fluctuations are recognised in the Statement of Profit & Loss.
- (iv) Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not translated.
- (v) The date of transaction (which includes receipt or payment of advance consideration in a foreign currency) for the purpose of determining the exchange rate, is the date of initial recognition of the non monetary asset or non monetary liability. If there are multiple payments or receipts in advance, a date of transaction is established for each payment or receipt.

14 Revenue Recognition:

1. Basic principal for Revenue Recognition

- i. Revenue is recognized on satisfaction of each performance obligation (distinct services) as per the terms of the contract.
- ii. Performance obligations are treated as distinct obligation:
 - a) When it is identifiable separately from other obligations in the contract;
 - b) Its progress can be measured separately;
 - c) Transaction price to the performance obligation can be allocated;
 - d) The customer will not be required to re-perform the services already performed in case it decides to terminate the contract at that stage;
 - e) There will not be any impairment in the value of services already performed; and
 - f) The customer can get the rest of the performance without intervention of CONCOR.
- iii. Satisfaction of performance obligation: Container movement between two destinations is considered distinct performance obligation under each contract and the contract is treated as 'over the period contract'.
- iv. Transaction price for each primary obligation is fixed at the time of entering into contract. Rates at which incidental services are charged are also known at the time of entering into contract. Therefore "output method" of revenue recognition is applied.
- v. Volume discount scheme (VDS) is in the nature of variable consideration. Since, VDS is not universally applicable to all contracts, fair estimate is made of such consideration payable in specific cases and is deducted from Gross Revenue to reflect revenue net of variable consideration on the reporting date.

- 2. Rail Freight Income: Rail freight income and charges for incidental services and related expenses are accounted for on satisfaction of performance obligation i.e., transportation of container to the destination terminal/port/customer's premises (in case of chassis delivery) after providing all incidental services

required in the course of primary obligation of transportation like loading & unloading etc. to make the container/cargo ready for delivery.

3. **Road Freight Income:** Road freight income and charges for incidental services and related expenses are accounted for on satisfaction of performance obligation i.e., transportation of container to the destination terminal/port/customer's premises after providing all incidental services required in the course of primary obligation of transportation like loading & unloading etc. to make the container/cargo ready for delivery.

However, in case of door to door delivery via rail movement, road freight income and charges for incidental services are accounted for on arrival of container at the originating CONCOR Terminal from customer premises.

4. **Warehousing Income:**
a) Warehousing Charges in domestic segment are recognized on accrual basis.
b) Warehousing Charges in EXIM segment are recognized at the time of release of cargo to the customer.
5. **Terminal service charges:**
a) Terminal Service Charges (TSC) on empty containers and loaded domestic containers are recognized on accrual basis.
b) Terminal Service Charges (TSC) on EXIM loaded containers are recognized at the time of release of containers.
6. **Dividend income** is recognized when the company's right to receive the dividend is established.
7. **Interest income from deposits** is recognized on accrual basis.
8. **Interest on income tax refunds** are accounted for on the finalization of assessments.

15 Claims/Counter-claims/Penalties/Awards:

Claims/counter-claims/penalties/awards are accounted for in the year of its settlement.

16 Taxes on Income:

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Group's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax base used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures, except where the Group is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and

interests are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax for the year

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

Minimum Alternate Tax ('MAT') under the provisions of the Income Tax Act, 1961 is recognised as current tax in the statement of profit and loss. The credit available under the Income Tax act, 1961 in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the individual Company will pay normal income tax during the period for which the MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

17 Provisions, Contingent Liabilities & Contingent Assets:

a. Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

b. Onerous contracts

Onerous Contracts: A contract is considered as onerous when the expected economic benefits to be derived by the Group from the contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision for an onerous contract is measured at the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Group recognises any impairment loss on the assets associated with that contract.

c. Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

d. **Contingent Assets**

Contingent assets are not recognized in the Financial Statements. However they are disclosed when the possible right to receive exists.

18 Earnings per share (EPS)

Basic earnings per share ('EPS') is computed by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of shares outstanding during the year.

Diluted EPS is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the period except where the result would be anti-dilutive.

19 Cash and Cash Equivalent

In the consolidated cash flow statement cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

20 Leases

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand -alone price of the lease component and the aggregate stand-alone price of the non-lease components.

The Company as a Lessee

At the date of the commencement of the lease, the Company recognizes a right-of-use assets ('ROU') and a corresponding lease liability for all the lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short term leases) and low value leases, the Company recognizes the lease payments as an expense on a straight-line basis over the term of the lease.

In determining the lease term, Company considers the Option to extend/terminate the lease, wherever it is reasonably certain to exercise such option.

Lease liability is initially measured at the present value of future Lease payments due to the lessor over the lease term, with the discount rate determined by reference to the rate implicit in the lease and in case it is not determinable, Company's incremental borrowing rate on commencement of the lease is used. For leases with reasonably similar characteristics, the Company, on a lease by lease basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole.

The lease payments shall include fixed payments, variable lease payments, residual value guarantees, exercise price of a purchase option where the Company is reasonably certain to exercise that option and payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. The Company only include variable lease payments in measurement of the lease liability if they depend on index or rate. Other variable lease payments are charged to statement of profit & loss. The lease liability is subsequently

re-measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made.

The Company recognizes the amount of the re-measurement of lease liability due to reassessment/ modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of reassessment/modification. However, lease modification is accounted as separate lease if the modification increases the scope of the lease by adding the right to use one or more underlying assets and the consideration for lease increases by an amount commensurate with stand-alone price for the increase in the scope.

The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located. They are subsequently measured at cost less accumulated depreciation, accumulated impairment losses, if any and adjusted for any re- measurement of the lease liability.

Right-of-use assets are depreciated on a straight-line basis over the lease term or remaining useful life of the underlying assets as prescribed in IND AS 16 (PPE)/Schedule II of Companies Act 2013, whichever is shorter.

The Company as a Lessor

Leases for which the Company is a lessor is classified as finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as finance lease. All other leases are classified as operating leases.

For operating leases, the rental income/lease payments received are recognized on straight-line basis over the lease term.

For finance leases, finance income is recognized over the lease term based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the lease. When the Company is an intermediate lessor it accounts for its interests in the head lease and the sub-lease separately. The Company assesses the lease classification of a sub-lease with reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset. However, if a head lease is a short term lease, wherein the Company has accounted lease payments on straight line basis, then it classifies the sub-lease as an operating lease.

21. Financial instruments

Financial assets and financial liabilities are recognized when the Group becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Fair value of financial instruments that are quoted in active markets using the quoted bid prices (financial assets held) or quoted ask prices (financial liabilities held) and using valuation techniques for other instruments. Valuation techniques include discounted cash flow method and other valuation models.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value and transaction cost that is attributable to the acquisition of the financial asset is also adjusted.

Subsequent measurement

- i. Debt instrument/Tax free bonds at amortised cost** – A debt instrument at the amortised cost if both the following conditions are met:
- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
 - Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method.

- ii. Equity instruments** – All equity instruments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at fair value through profit and loss (FVTPL). For all other equity instruments, the Group decides to classify the same either as at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL).
- iii. Mutual Funds** – All mutual funds in scope of Ind-AS 109 are measured at amortised cost and the (FVTPL) since they could be readily available for sales with significant change in value of the cash inflows.

De-recognition of financial assets

A financial asset is primarily de-recognised when the rights to receive cash flows from the asset have expired or the Group has transferred its rights to receive cash flows from the asset.

Financial Liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and transaction cost that is attributable to the acquisition of the financial liabilities is also adjusted. These liabilities are classified at amortised cost.

Subsequent measurement

Subsequent to initial recognition, these liabilities are measured at amortised cost using the effective interest method. This category generally applies to long-term payables and deposits.

De-recognition of financial liabilities

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by a Group entity are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 18.

22. Impairment of financial asset

In accordance with Ind-AS 109, the Group applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss for financial assets.

ECL is the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive. When estimating the cash flows, the Group is required to consider –

- All contractual terms of the financial assets (including prepayment and extension) over the expected life of the assets.
- Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

Trade receivable

As a practical expedient the Group has adopted 'simplified approach' using the provision matrix method for recognition of expected loss on trade receivables. The provision matrix is based on historical default rate observed over the expected life of the trade receivable and is adjusted for forward-looking estimates. At every reporting date, the historical default rates are updated and changes in the forward-looking estimates are analysed. Further receivables are segmented for this analysis where the credit risk characteristics of the receivables are similar.

Other financial assets

For recognition of impairment loss on other financial assets and risk exposure, the Group determines whether there has been a significant increase in the credit risk since initial recognition and if credit risk has increased significantly, impairment loss is provided.

23. **Registration Fee:** Registration fee paid to Ministry of Railways (MOR) for movement of container trains on Indian Railways Network and running of Private Freight Terminals (PFT) is shown as Prepaid Expenditure under 'Current Assets' and 'Non Current Assets'. The registration fee is amortized over the period covered by the respective agreements with Indian Railways.

24. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

All other borrowing costs are recognized in profit or loss in the period in which they are incurred.

25. Segment reporting

The Group's segmental reporting is in accordance with Ind AS 108 Operating Segments. Operating segments are reported in a manner consistent with the internal reporting provided to the board of directors, which is responsible for allocating resources and assessing performance of the operating segments, and has been identified as the chief operating decision maker.

26. Significant management judgement in applying accounting policies and estimation uncertainty

Significant management judgements

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

The following are significant management judgements in applying the accounting policies of the Group that have the most significant effect on the financial statements.

Recognition of deferred tax assets: The extent to which deferred tax assets can be recognised is based on an assessment of the probability of the Group's future taxable income against which the deferred tax assets can be utilized.

Estimation certainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual result may be substantially different.

Defined benefit obligation: Management estimates of these obligation is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may significantly impact the defined benefit obligation amount and the annual defined benefit expenses.

Provisions: At each balance sheet date based on management judgement, changes in facts and legal aspects, the Group assesses the requirement of provisions against the outstanding warranties and guarantees. However the actual future outcome may be deferent from this judgement.

Recoverability of deferred tax assets: The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the Company's future taxable income against which the deferred tax assets can be utilized.

Useful life of Property plant and Equipment and Intangible assets: As described at 3 and 4 above, the Group reviews the estimated useful lives of property, plant and equipment and Intangible assets at the end of each reporting period. The estimate of useful life may be different on account of change in business environment and change in technology which could have a material impact on the financial statement.

27. Grants:

Grants are recognized when there is a reasonable assurance that the company has complied with the conditions attached to them and it is reasonably certain that the ultimate realization and utilization will be made. Grants which are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the company, with no future related costs are recognized in the statement of profit & loss of the period in which they have accrued.

Grants related to depreciable assets including non-monetary grants (at fair value), are presented in the balance sheet as "Deferred Income" of the period, in which they become receivable. Such grants are usually recognized in the statement of profit & Loss over the periods in the proportions, in which depreciation expense on those assets is recognized.

The grants under 'Served from India Scheme (SFIS)' are recognized at the time of utilization of SFIS Scrip towards procurement of assets and inventories. Such assets/inventories have been capitalized with a gross value from transaction date based on deemed cost exemption availed by the Company.

The grants under 'Service Export from India Scheme (SEIS)' are recognized when the conditions attached with the grant have been satisfied and there in reasonable assurance that the grants will be received. These are recognized in the period in which the right to receive the same is established i.e. the year during which the services eligible for grant of SEIS have been performed.

Note 2: Property, plant and equipment

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Carrying amounts of:		
Freehold land (Refer Note 2.1)	580.03	579.58
Leasehold land(Refer note 2.2)	945.11	951.36
Buildings (Refer note 2.3)	1,360.92	1425.03
Plant and machinery	2,361.13	2,257.74
Furniture and fixtures	105.68	109.37
Office equipments	107.01	79.91
Vehicles	2.41	1.35
Railway Siding(Refer Note 2.4)	252.97	248.17
Others*	0.96	1.91
TOTAL	5,716.22	5,654.42

Particulars	(₹ in crore)									
	Freehold land	Leasehold Land	Building	Plant and Machinery	Furniture and Fixtures	Office equipments	Vehicles	Railway Siding	Others	Total
At cost or deemed cost										
Balance at April 1, 2020	576.88	738.01	2,070.30	3,537.26	129.50	153.69	3.04	274.13	12.89	7,495.70
Additions	2.70	330.45	159.58	303.49	36.62	45.10	-	70.49	-	948.43
Disposals	-	(6.16)	(117.81)	(23.29)	(5.05)	(0.92)	(0.29)	(14.30)	-	(167.82)
Change due to revaluation (if change is 10% or more)										-
Adjustments	-	-	2.55	6.96	0.03	0.35	-	0.49	-	10.38
Balance at March 31, 2021	579.58	1,062.30	2,114.62	3,824.42	161.10	198.22	2.75	330.81	12.89	8,286.69
Balance at April 1, 2021	579.58	1,062.30	2,114.62	3,824.42	161.10	198.22	2.75	330.81	12.89	8,286.69
Additions	0.45	31.11	84.62	410.20	12.35	58.06	1.70	27.49	0.03	626.01
Disposals	-	(1.35)	2.30	(20.98)	(1.64)	(3.93)	(0.09)	-	-	(25.69)
Change due to revaluation (if change is 10% or more)										-

Adjustments	-	-	(0.01)	1.33	1.25	1.15	0.07	-	-	3.79
Balance at March 31, 2022	580.03	1,092.06	2,201.53	4,214.97	173.06	253.50	4.43	358.30	12.92	8,890.80
Accumulated depreciation										
Balance at April 1, 2020	-	75.78	588.73	1,275.01	40.03	93.49	0.99	68.69	9.93	2,152.65
Eliminated on disposals of assets	-	(0.18)	(54.69)	(3.28)	(2.67)	(0.05)	(0.26)	(6.01)	-	(67.14)
Adjustments	-	-	3.14	(5.61)	0.03	(0.44)	-	0.47	-	(2.41)
Change due to revaluation (if change is 10% or more)	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	35.34	152.41	300.56	14.34	25.31	0.67	19.49	1.05	549.17
Balance at March 31, 2021	-	110.94	689.59	1,566.68	51.73	118.31	1.40	82.64	10.98	2,632.27
Balance at April 1, 2021	-	110.94	689.59	1,566.68	51.73	118.31	1.40	82.64	10.98	2,632.27
Eliminated on disposals of assets	-	(1.35)	-	(13.00)	(0.19)	(2.06)	-	-	-	(16.60)
Adjustments	-	-	1.43	(0.16)	(0.11)	(0.38)	(0.10)	-	0.02	0.70
Change due to revaluation (if change is 10% or more)	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	37.36	149.59	300.32	15.95	30.62	0.72	22.69	0.96	558.21
Balance at March 31, 2022	-	146.95	840.61	1,853.84	67.38	146.49	2.02	105.33	11.96	3,174.58

* Others includes other capital expenditure (refer note no. 49(b))

- 2.1 Gross Block of Freehold land include assets valuing ₹42.59 crore (As at March 31, 2021 : ₹42.94 crore) in respect of which sale/lease deeds are yet to be executed.
- 2.2 Gross Block of Leasehold land (ROU assets) include assets valuing ₹259.41 crore(As at March 31,2021 : ₹580.94 crore) in respect of which sale/lease deeds are yet to be executed.
- 2.3 Gross Block of Buildings include assets valuing ₹3.69 crore (As at March 31, 2021: ₹3.69 crore) in respect of which sale/lease deeds are yet to be executed
- 2.4 Gross Block of Railway Sidings include assets valuing ₹Nil crore (As at March 31, 2021: ₹14.45 crore) in respect of which sale/lease deeds are yet to be executed.
- 2.5 Gross Block of Leasehold land, Buildings, Plant & Machinery& Vehicles includes ROU assets valuing ₹1,079.05 crore, ₹60.03 crore, ₹181.56 crore & ₹4.04 crore(As at March 31, 2021: ₹1,049.29 crore, ₹59.26 crore, ₹160.46 crore & ₹2.34 crore) respectively.
- 2.6 The above Assets (Net block) includes ₹1.98 crore (As at March 31, 2021: ₹1.95 crore) on account of assets retired from Active use and not held for sale.
- 2.7 Contractual Commitments for acquisition of property, plant and equipment are ₹1,083.38 crore (As at March 31, 2021: ₹924.30 crores)

Note 3: Capital work-in-progress

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Capital work in progress*	744.71	919.33
	744.71	919.33

*Figure is after considering provision of ₹0.79 crore provided against Projects temporarily suspended.

In the on-going engineering projects of the Company, provision for work completed is done on the basis of last measurement in all respects in terms of the contract for the said project supported by bills and same is shown under capital work in progress.

(a) CWIP aging schedule (As at 31.03.2022)

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	310.32	210.84	85.57	137.19	743.92
Projects temporarily suspended	-	0.26	-	0.53	0.79

CWIP aging schedule (As at 31.03.2021)

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	417.33	320.14	58.73	122.34	918.54
Projects temporarily suspended	0.26	-	0.40	0.13	0.79

(b) Capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan:

(As at 31.03.2022)

₹ in crore

CWIP	To be completed in				Remarks
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Warehouse- ICD/ Dadri	-	10.00	-	-	DOC overdue
MMLP Paradip-Civil Work	10.51	-	36.10	42.78	DOC overdue
MMLP Jajpur- Civil Work	28.65	-	-	-	DOC overdue
MMLP Dahej- Civil Work	57.71	-	-	-	DOC overdue
Construction of Phase-II MMLP Vishakhapatnam- Civil Work	38.48	-	-	-	DOC overdue

MMLP Vishakhapatnam- Civil Work	2.01	-	-	-	DOC overdue
MMLP Varnama (Phase I)-Civil Work	6.53	-	-	-	DOC overdue
Construction of Road under bridge- MMLP Barhi	-	0.25	-	-	DOC overdue
SIC OF PITLESS IN- MOTION RAILWAY ELECTRONIC WEIGHBRIDGE AT Various Locations	-	-	-	0.14	DOC overdue
ICD- Swarupganj- Civil work	3.12	-	-	-	DOC overdue
Varnama- Civil work	3.97	-	-	-	DOC overdue
OHE, track electrification- work at MMLP Dahej, Gujrat.	1.70	-	-	-	DOC overdue
TIHI- Civil work	3.31	-	-	-	DOC overdue
MMLP/MIHAN, Nagpur- Civil work	0.41	-	-	-	DOC overdue
Fire Fighting System at Multi Modal Logistics Park, Mundra- Civil work	0.36	-	-	-	DOC overdue
Fire Fighting System at Multi Modal Logistics Park, Balli GOA.	0.18	-	-	-	DOC overdue
MMLP,MIHAN (Nagpur)-Civil work	0.67	-	-	-	DOC overdue

There is no CWIP whose cost has exceeded its original project completion cost.

(As at 31.03.2021)

₹ in crore

CWIP	To be completed in				Remarks
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MMLP Paradip- Civil work	38.02	3.85			DOC overdue
MMLP Jajpur- Civil work	21.39	1.23			DOC overdue
Varnama- Civil work	5.94				DOC overdue
Fire Fighting System at Multi Modal Logistics Park, Balli GOA.	0.27				DOC overdue
MMLP,MIHAN (Nagpur)- Civil work	0.30				DOC overdue
MMLP KRISHNAPATNAM- Civil work	12.05				DOC overdue
CONST. OF ROAD UNDER BRIDGE- MMLP Barhi	0.17				DOC overdue
SIC OF PITLESS IN- MOTION RAILWAY ELECTRONIC WEIGHBRIDGE AT Various Locations			0.14		DOC overdue
ICD- Swarupganj- Civil work		54.14			DOC overdue

There is no CWIP whose cost has exceeded its original project completion cost .

Note 4: Other intangible assets

Particulars	(₹ in Crore)	
	As at March 31, 2022	As at March 31, 2021
Carrying amounts of:		
Computer software	6.49	7.44
Terminal rights	-	0.82
	6.49	8.26
At Cost or deemed cost	Computer Software	Terminal Rights
Balance at April 1, 2020	22.10	3.75
Additions	7.71	-
Disposals	-	-
Changes due to revaluation (if change is 10% or more)	-	-
Balance at March 31, 2021	29.81	3.75
Balance at April 1, 2021	29.81	3.75
Additions	2.25	-
Disposals	(0.01)	(2.35)
Changes due to revaluation (if change is 10% or more)	-	-
Balance at March 31, 2022	32.05	1.40
Accumulated amortisation		
Balance at April 1, 2020	18.33	2.76
Amortisation expense	4.04	0.17
Disposals	-	-
Changes due to revaluation (if change is 10% or more)	-	-
Balance at March 31, 2021	22.37	2.93
Balance at April 1, 2021	22.37	2.93
Amortisation expense	3.21	0.17
Disposals	(0.02)	(1.70)
Changes due to revaluation (if change is 10% or more)	-	-
Balance at March 31, 2022	25.56	1.40

4.1 Significant intangible assets

A primary component of CONCOR's overall business strategy has been the development of an advanced information system. CONCOR is using various online applications like Export/Import Terminal Management System (ETMS), Domestic Terminal Management System (DTMS), Oracle Financials-ERP, CCLS (Container and Cargo Logistic System) for electronic filing of commercial documents and others, which are based on Centralized architecture deployed through Citrix environment and running over VSAT based hybrid network.

The carrying amount of significant software material for the operations of the company is ₹6.12 crore (As at March 31, 2021 : ₹7.16 crore) will be fully amortized in 5 years as tabulated below:

Years	2021-22	2020-21
0-1	2.40	2.39
1-2	1.97	2.00
2-3	1.55	1.57
3-4	0.20	1.17
4-5	-	0.03
Total	6.12	7.16

Note 4(a): Intangible assets under development

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Intangible assets under development	10.73	3.23
	10.73	3.23

(a) Intangible assets under development aging schedule:

As at 31.03.2022

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	8.55	1.18	-	1.00	10.73
Projects temporarily suspended	-	-	-	-	-

As at 31.03.2021

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	1.54	0.69	1.00	-	3.23
Projects temporarily suspended	-	-	-	-	-

(b) Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan:

As at 31.03.2022

Intangible assets under development	Less than 1 year	To be completed in		More than 3 years
		1-2 years	2-3 years	
Project 1	Nil	Nil	Nil	Nil
Project 2	Nil	Nil	Nil	Nil

As at 31.03.2021

Intangible assets under development	Less than 1 year	To be completed in		More than 3 years
		1-2 years	2-3 years	
Project 1	Nil	Nil	Nil	Nil
Project 2	Nil	Nil	Nil	Nil

Note 5: Financial assets: Investments

Non-current investments

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
A. Quoted investments (all fully paid)		
<u>Investment in Bonds (at cost)</u>		
IRFC Secured, Tax Free, Redeemable, Non-convertible, Non-Cumulative Railway Bonds in the nature of promissory notes-79th Series of ₹.1,00,000/- each	-	-
IRFC Tax Free, Secured, Redeemable, Non-convertible Bonds in the nature of debentures of ₹.1,000/- each	50.00	50.00
REC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures-series 3-B of ₹.10,00,000/- each	21.00	21.00
IIFCL Tax Free, Secured, Redeemable, Non-convertible Bonds in the nature of Debentures-series VI B of ₹.10,00,000/- each	50.00	50.00
PFC Tax Free Bonds in nature of Secured, Redeemable, Non-Convertible Debenture-Series 1 A of ₹.1,000/- each	41.78	41.78
PFC Tax Free Bonds in nature of Secured, Redeemable, Non-Convertible Debenture-Series 2 A of ₹.1,000/- each	41.78	41.78
NHPC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debenture-Series 2A of ₹.1,000/- each.	7.39	7.39
NHPC Tax Free. Secured, Redeemable, Non-Convertible Bonds in the nature of Debenture-Series 3A of ₹.1,000/- each.	7.39	7.39
IRFC Tax Free, Secured, Redeemable, Non-Convertible, Non-Cumulative Bonds in the nature of Debentures-Series-89th A of ₹.10,00,000/- each.	50.00	50.00
NHAI Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures-Series I A of ₹.1,000/- each.	50.00	50.00
NHAI Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures-Series II A of ₹.1,000/- each.	50.00	50.00
IRFC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures Tranche-I series IA of ₹.1,000/- each.	30.00	30.00
NHB Tax Free, Secured, Redeemable, Non-Convertible Bonds-Tranche-II-Series 2A of ₹.5,000/- each.	31.92	31.92
HUDCO Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures of ₹.10,00,000/- each.	30.00	30.00
IRFC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures of ₹.10,00,000/- each.	80.00	80.00
REC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures Tranche I of ₹.1,000/- each.	-	11.45

IRFC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures of ₹.1,000/- each.	60.40	60.40
IRFC Tax Free, Secured, Redeemable, Non-Convertible Bonds in the nature of Debentures of ₹.1,000/- each.	11.75	11.75
Total aggregate quoted investments (A)	613.41	624.86
B. Unquoted investments (all fully paid, at cost)		
(a) Other investment in joint venture (at cost)		
With Hindustan Aeronautics Limited having 50% share by the name of "HALCON"	2.87	2.79
With Central Warehousing Corporation having 50% share by the name of "PILH".	0.84	4.61
	3.71	7.40
(b) Investment in equity shares of joint venture (at cost)		
Equity shares of ₹ 10/- each fully paid up in Star Track Terminals Private Limited	25.37	24.02
Equity shares of ₹10/- each fully paid up in Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited)	31.26	33.31
Equity shares of ₹ 10/- each fully paid up in Gateway Terminals India Private Limited	274.59	276.18
Equity shares of ₹ 10/- each fully paid up in CMA-CGM Logistics Park (Dadri) Private Limited	18.42	17.68
Equity shares of ₹ 10/- each fully paid up in India Gateway Terminal Private Limited	(21.35)	(30.54)
Equity shares of ₹ 10/- each fully paid up in TCI CONCOR Multi Modal Solutions Private Limited (Formerly known as Infinite Logistics Solutions Private Limited)	11.05	8.81
Equity shares of ₹ 10/- each fully paid up in Container Gateway Limited	0.01	0.01
Equity shares of ₹ 10/- each fully paid up in Allcargo Logistics Park Private Limited	17.46	15.64
Equity shares of ₹ 10/- each fully paid up in Angul Sukinda Railway Limited	229.68	229.53
	586.49	574.64
(c) Investment in shares of foreign joint venture		
Equity shares of Nepalese Rupiah 100/- (Equivalent INR 62.50) each fully paid up in Himalayan Terminals Private Limited, Nepal	3.43	4.42
	3.43	4.42
Total aggregate unquoted investments (B)	593.63	586.46
Total investments (A) + (B)	1,207.04	1,211.32
Aggregate value of unquoted investments	593.63	586.46
Aggregate value of quoted investments	613.41	624.86
Market value of quoted investments	689.49	765.19
Current	-	-
Non-current	1,207.04	1,211.32
	1,207.04	1,211.32

Note no. 5.1 - Details of investments in joint ventures:

Name of joint venture	Principal activity	Type of security	Place of incorporation	Proportion of ownership interest and voting power held by the Company	
				As at March 31, 2022	As at March 31, 2021
Star Track Terminals Private Limited	Container handling, customs bonded warehousing and value added services to the containerized trade	Equity Shares	ICD Dadri, Tilpata Road, Gautam Budh Nagar, Greater Noida, Uttar Pradesh - 201307	49%	49%
Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited)	To set up, manage and operate Container Freight Stations (CFS's).	Equity Shares	4th Floor, Geet Mala Building, Next to Shah Indus. Estate, Deonar Village Road, Govandi (East), Mumbai Maharashtra - 400088	49%	49%
Gateway Terminals India Private Limited	To build and operate for the next 30 years container terminal at Nhava Sheva.	Equity Shares	GTI House, JNPT, Sheva, Taluka Uran, Navi Mumbai, Maharashtra - 400707	26%	26%
CMA-CGM Logistics Park (Dadri) Private Limited	To provide CFS facilities within ICD-Dadri of CONCOR	Equity Shares	Tilpata Road, ICD Dadri, Greater Noida, Uttar Pradesh - 201311	49%	49%
India Gateway Terminal Private Limited	To construct, operate, develop and manage Container Terminal Port at Cochin	Equity Shares	Administration Building, ICTT, Vallarpadam SEZ, Mulavukadu Village, Ernakulam, Kerala - 682504.	11.87%	11.87%

TCI CONCOR Multi Modal Solutions Private Limited (Formerly known as Infinite Logistics Solutions Private Limited)	To provide integrated logistics services	Equity Shares	DPT-625/626, DLF Prime Tower, Okhla Phase -1, New Delhi - 110020	49%	49%
Container Gateway Limited	To set up, manage and operate Container Freight Stations (CFS's) and manage road/rail linked container terminal at GarhiHarsaru	Equity Shares	Via Patudi Road, WazirpurMorh, Near GarhiHarsaru Railway Station, Garhi Harsru, Gurgaon, Haryana – 122505	49%	49%
Allcargo Logistics Park Private Limited	To set up, manage and operate Container Freight Stations (CFS's).	Equity Shares	5th Floor, Avashya House, CST Road, Kalina, Santacruz (East), Mumbai, Maharashtra – 400098.	49%	49%
AngulSukinda Railway Limited	Construction of new railway line from Angul to Sukinda on East Coast Railways	Equity Shares	Plot No. 7622/4706, Mauza-Gadakana Press Chhaka, Bhubaneswar, Orissa – 751005	26%	26%
Himalayan Terminals Private Limited	To provide Logistics Services	Equity Shares	Dryport, Birganj, SirsiyaParsa, Nepal	40%	40%

Note no. 5.2 - Aggregate information of joint ventures that are not individually material

	For the year ended as on March 31, 2022	For the year ended as on March 31, 2021
The Group's share of profit/ (loss)	23.90	31.47
The Group's share of other comprehensive income	1.99	0.32
The Group's share of total other comprehensive income	25.89	31.79

	As at March 31, 2022	As at March 31, 2021
Aggregate carrying amount of the Company interests in these joint ventures	593.63	586.46

Note 6: Loans

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Other Loans		
(a) Loans to employees (Secured)	46.92	44.14
	46.92	44.14

Note 7: Other financial assets

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
(a) Security deposits (unsecured, considered good)		
Government Authorities	17.90	19.20
Others	16.48	14.84
(b) (i) Bank Deposits with maturity of more than 12 months	10.86	22.10
(ii) Held as margin money or as security against		
- Guarantee *	8.30	7.30
- Letter of credit**	25.22	0.00
(c) Interest accrued on fixed deposits	2.64	2.11
(d) Other advances recoverable		
Unsecured- considered good	4.38	2.39
	85.78	67.94

*Guarantee given in respect of various contracts/ tenders submitted with the respective parties with maturity of more than 12 months

**Letter of credit is given for the payment to be made against Model concession agreement for TMS (Terminal Management System) with Northern Railways.

Note 8: Non current tax assets

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Advance income tax / Tax Deducted at Source (TDS) (net of provisions)	242.37	265.18
	242.37	265.18

Note 9: Other Non-Current Assets

Particulars	(₹ in crore)	
	As at March 31, 2022	As at 31 March 2021
Capital advances		
Secured - considered good	4.16	3.24

Unsecured - considered good	1,003.85	802.15
Pre-payment-Leasehold land (Refer note 9.1)	104.11	105.73
Pre-payment registration fee (Refer note 9.2)	12.18	14.83
Pre-payment revenue share (Refer note 9.3)	2.82	3.55
Pre-paid expenses	20.70	11.31
Lease rent income equalisation reserve	0.08	0.04
Provision for Deferred Expenses SD Given	0.04	0.10
Deferred employee cost	10.96	9.21
	1,158.90	950.16

9.1 Prepayment of leasehold land include assets valuing ₹0.01 crore (As at March 31, 2021: ₹0.01 crore) in respect of which lease deeds are yet to be executed.

9.2 Registration fees includes fee paid for running of container trains, registrations of Private Freight Terminals (PFT), etc.

9.3 The Group has entered into concession agreements with Mumbai International Airport Private Limited (MIAL) for operation and management of the domestic cargo facilities and provision of the cargo handling and related services. In consideration of the grant of the concession by the MIAL to the Company, Company shall pay to MIAL a fee that is higher of minimum monthly guarantee fee ₹0.90 crores (2020-21: ₹0.86 crores) or revenue share of 42% of gross revenue for domestic operations (refer note 33 for expenses recognised). The concession for international cargo operations was ceased from midnight of 15-04-2018.

Note 10: Inventories

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Stores and spares (at Cost or Net Realisable Value, whichever is less)	31.49	24.09
Less: Allowance for obsolete stores	(0.81)	(0.12)
	30.68	23.97

Stores and spares include items costing ₹6.26 crore (2020-21 ₹5.65 crore), which have not been consumed during last three years. This includes ₹0.81 crore (2020-21 ₹0.12 crore) identified as obsolete spares and provided for. The management expects to use the remaining items in the operations and has not provided any allowance for such spares.

The cost of inventories recognised as an expense during the year was ₹22.97 crore (March 31, 2021: ₹20.31 crore). (Refer Note 33)

Note 11: Financial assets: Investments

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Investment in Bonds (at amortised cost)		
IRFC Secured, Tax Free, Redeemable, Non-convertible, Non-Cumulative Railway Bonds in the nature of promissory notes-79th Series of ₹ 1,00,000/- each	-	50.00
Total	-	50.00
Market value of quoted investments	-	52.30

Note 12: Financial assets: Trade receivables

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
(a) Secured, considered good	-	-
(b) Unsecured, considered good(*)	181.05	160.16
(c) Trade Receivables which have significant increase in Credit Risk	0.75	0.95
(d) Unsecured, considered doubtful	4.09	4.12
Less: Allowance for expected credit loss	(4.17)	(4.20)
Total	181.72	161.03

(*) It includes Trade receivables of ₹124.27 crore (31st March, 2021: ₹115.98 crore) secured against bank guarantee received from customers.

Trade Receivables ageing schedule (As at 31.03.2022) (₹ in Crore)

Particulars	A Unbilled Trade Receivable	B Trade Receivable not due	C Outstanding for following periods from due date of payment					D=A+B+C Total
			Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	1.41	125.42	32.32	1.67	3.34	0.54	1.30	166.00
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	3.34	3.34
(iv) Disputed Trade Receivables – considered good	-	-	-	-	4.70	8.87	1.48	15.05
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	0.75	-	-	0.75
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	0.75	0.75
	1.41	125.42	32.32	1.67	8.79	9.41	6.87	185.89
Less: Allowance for expected credit loss								(4.17)
								181.72

Trade Receivables ageing schedule (As at 31.03.2021) (₹ in Crore)

Particulars	A Unbilled Trade Receivable	B Trade Receivable not due	C Outstanding for following periods from due date of payment					D=A+B+C Total
			Less than 6 months	6 month	1-2 years	2-3 years	More than 3 years	

	s -1 year							
(i) Undisputed Trade receivables – considered good	1.41	113.02	25.86	1.61	0.77	0.25	1.19	144.11
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	3.37	3.37
(iv) Disputed Trade Receivables– considered good	-	-	-	4.73	9.84	-	1.48	16.05
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	0.95	-	-	0.95
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	0.75	0.75
	1.41	113.02	25.86	6.34	11.56	0.25	6.79	165.23
Less: Allowance for expected credit loss								(4.20)
								161.03

12.1 Credit risk management

Credit risk refers to the risk that a counter party will default on its contractual obligations resulting in financial loss to the Group. At the inception of a service contract, the Group collects the predetermined expected dues in advance. The balance of trade receivables represents the additional amounts charged to the customers over and above the amount already collected towards the expected dues in advance. For the recovery of balance contractual payments, the Group has a legal right to auction the material of the customers and recover the dues in terms of the provisions contained in Customs Act, 1962.

Thus the Group has limited exposure to credit risk.

12.2 Credit risk concentration

The concentration of credit risk is limited due to the fact that the customer base is large and unrelated. Customers represent more than 5% of the total balance of trade receivables comprise of the following:

Particulars

1. M/s Western Carriers Pvt Ltd.
2. M/s Ultra Tech Cement Ltd
3. M/s Hapag Lloyd India Pvt Ltd.
4. M/s Maersk Line India Pvt Ltd.
5. M/s Indian Farmers Fertiliser Cooperative
6. M/s C J Darel Logistics Ltd.

12.3 Allowance for expected credit loss

The Group has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in the provision matrix. The provision matrix at the end of the reporting period is as follows.

Particulars	Expected Credit loss(%)	
	As at March 31, 2022	As at March 31, 2021
Ageing		
1-30 days past due	0.01%	0.01%
More than 30 days past due	8.17%	12.57%

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Age of receivables		
1-30 days past due	134.83	131.82
More than 30 days past due	51.06	33.41
	185.89	165.23

Movement in the expected credit loss allowance

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Balance at the beginning of the year	(4.20)	(4.26)
-Movement in allowance for expected credit loss calculated at lifetime expected credit losses	0.03	0.06
-Impairment losses recognised on receivables	-	-
Balance at the end of the year	(4.17)	(4.20)

Note 13: Financial assets: Cash and cash equivalents

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Cash and Cash Equivalents		
Cash on hand	0.13	0.14
Cheques and drafts on hand	0.82	5.24
Bank balances:		
In current accounts	30.31	185.82
In Flexi Fixed Deposit Accounts	348.54	474.93
In deposit accounts with maturity upto 3 months	2.86	12.28
	382.66	678.41

Note 14: Financial Assets: Other bank balances

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
-Restricted Cash balances		
Earmarked bank balances		
Unclaimed dividend accounts*	0.27	0.23

Unspent CSR account	9.59	-
HDFC Escrow account**	-	0.49
Deposits against government grant***	2.28	2.28
Bank balances:		
in deposit accounts with maturity of more than three months but less than 12 months	2,516.69	1,784.10
Bank Balances held as margin money or as security against		
Guarantees #	6.35	3.29
Letters of credit****	-	24.00
	2,535.18	1,814.39

***Unclaimed dividend accounts**

If the dividend has not been paid or claimed within 30 days from the date of its declaration, the company is required to transfer the total amount of the dividend which remain unpaid or unclaimed, to a special account to be opened by the company in a scheduled bank to be called "Unpaid Dividend Account". The unclaimed dividend lying with company is required to be transferred to the Investor Education and Protection Fund (IEPF), administered by the Central Government after a period of seven years from the date of transfer of such amount to unpaid dividend account.

An amount of ₹58,141 (As at March 31, 2021 : ₹1,25,898) has been deposited timely in the Investor Education & Protection Fund.

****HDFC Escrow Account**

The company has been sanctioned a term loan facility by HDFC Bank Limited of ₹150 crores and outstanding balance as at March 31st, 2022 is ₹57.27 Crores and the HDFC Bank Limited has marked the lien on the deposit of said account.

*****Deposits against government grant**

The amount in deposit accounts represents the restricted balance in respect of Government grants.

Bank balances held as margin money or as security against

Guarantees

Guarantee given in respect of various contracts/tenders submitted with the respective parties.

******Letter of credit**

Letter of credit is given for the payment to be made against Model concession agreement for TMS (Terminal Management System) with Northern Railways.

Note 15: Financial Assets: Loans

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Carried at amortised cost (considered-good)		
(a) Other loans (*)		
Loans to employees(Secured)	11.60	10.63
(b) Loans Receivables which have significant increase in credit risk	-	-
(c) Loans Receivables – credit impaired	-	-
	11.60	10.63

(*) Other loans

It includes loans given to employees for various purposes (e.g. vehicle loan, car loan, housing loan and multi purpose loan etc.), which are repayable in monthly instalments as per the terms of the loan.

Note 16: Other financial assets

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Carried at amortised cost		
(a) Security deposits (Unsecured- considered good)		
Government Authorities	5.67	3.36
Others	0.21	1.86
 (b) Advances to related parties		
HALCON	0.15	0.15
(c) Other advances recoverable in cash		
Unsecured – considered good	25.67	24.22
(i) Unsecured – considered doubtful-Indian Railway	77.41	77.41
Less: Allowance for doubtful amount recoverable- Indian Railway [Refer note no.38(a)]	(77.41)	(77.41)
(ii) Unsecured – considered doubtful	0.15	0.15
Less: Allowance for doubtful advances	(0.15)	(0.15)
(d) Claims recoverable	0.06	0.06
(e) Other Receivables		
Unsecured – considered doubtful	1.83	1.83
Less: Allowance for doubtful advances	(1.83)	(1.83)
(f) Interest receivable		
-Interest accrued on deposits	45.62	31.06
-Interest accrued on investments in tax free bonds	25.36	27.36
	102.74	88.07

Note 17. Current tax assets

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Advance income tax / TDS (net of provisions)	1.11	1.05
Income Tax Refund receivable	-	0.46
	1.11	1.51

Note 18. Other current assets

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Unamortised concession expense (Refer note 9.3)	-	-
Pre-payment-Leasehold land	4.27	5.34
Pre-payment registration fee (Refer note 18.1)	2.65	2.65
Pre-payment-Rail Freight	0.26	0.26
Other advances recoverable	376.65	340.56

Deferred employee cost	3.00	5.24
Balance with government authorities	0.57	0.43
Prepaid expenses	0.96	0.88
Lease rent income 323qualization reserve	0.01	-
Export Incentives	861.05	861.05
Less: Allowance for doubtful Export incentive[Refer Note 18.2]	(861.05)	(861.05)
Deferred Expenses Security Deposit Given	-	0.02
Unamortized Contract Cost	38.63	32.35
Others	1.38	1.13
	428.38	388.86

18.1 Registration fees includes fee paid for running of container trains, registrations of Private Freight Terminals (PFT), etc.

18.2 CONCOR had recognized during the financial year 2015-16 to 2018-19 an amount totaling to ₹1044.03 crores as the income on account of benefit available under Service Export from India Scheme (SEIS). The availability of this benefit to CONCOR was also confirmed through legal opinions. In FY-2019-20 Directorate General of Foreign Trade (DGFT), disallowed ₹ 861.05 crores of claim for SEIS by stating that services towards customs transit of foreign liners sealed containers by rail transport placed under customs control to/from ICDs are not eligible for SEIS, for which provision was made by the company and it also filed appeal against the same at the appropriate level.

Note 19. Equity

Equity Share capital

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Authorised capital		
800,000,000 equity shares of ₹ 5 each (As at March 31, 2021: 800,000,000 equity shares of ₹5 each)	400.00	400.00
Issued, Subscribed and Paid up		
609,294,348 equity shares of ₹ 5 each (As at 31 March ,2021: 609,294,348 equity shares of ₹ 5 each) fully paid up	304.65	304.65
	304.65	304.65

(i) Reconciliation of the number of shares outstanding at the beginning and at the end of the period.

Particulars	Opening balance	No. of shares increased on account of Shares Split	Fresh issue (Bonus Share)	Closing balance
Equity shares				
Year ended March 31st, 2022				
No. of Shares	609,294,348	-	-	609,294,348
Amount	304.65	-	-	304.65
Year ended March 31st, 2021				
No. of Shares	609,294,348	-	-	609,294,348
Amount	304.65	-	-	304.65

(ii) Rights, preferences and restriction attached to shares

The Company has one class of equity shares having a par value of ₹ 5 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Equity shares held by the controlling entity

Particulars	No of shares Equity shares
As at March 31, 2022	
The President of India	333,884,975
As at March 31, 2021	
The President of India	333,884,975

(iv) Details of shares held by each shareholder holding more than 5% shares in the Company:

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number of shares held	%	Number of shares held	%
Equity shares				
The President of India	333,884,975	54.80%	333,884,975	54.80%
Life Insurance Corporation of India	10,011,444	1.64%	31,077,344	5.10%

(v) Aggregate number and class of shares allotted as fully paid up by way of bonus shares (during 5 years immediately preceding March 31, 2022):

4,87,43,548 equity shares were issued on April 10, 2017 as fully paid up Bonus Shares, which were issued in the ratio of 1:4 (one bonus equity share for four equity shares) by capitalising ₹48.74 crores from the reserves and surplus of the company.

12,18,58,870 equity shares were issued on February 7, 2019 as fully paid Bonus shares, which were issued in the ration of 1:4 (one bonus share for every four shares) by capitalising ₹60.93 crores from the reserve and surplus of the company

(vi) Shareholding of Promoters as under:

S. No	Promoter name	Shares held by promoters at the end of the year		% Change during the year
		No. of Shares	%of total shares	
1	The President of India Through Ministry of Railways	33,38,84,975	54.80	No change
Total		33,38,84,975		

Note 20. Other Equity Excluding Non- Controlling Interests

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
General Reserve	1,342.75	1,236.52
Retained Earnings	9,108.15	8,646.09
	10,450.90	9,882.61

20.1 General Reserve

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Balance at the beginning of the year	1,236.52	1,186.19
Amount transferred from retained earnings	106.23	50.33
Issue of Bonus Shares	-	-
Balance at the end of the year	1,342.75	1,236.52

The general reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. There is no policy of regular transfer. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

20.2 Retained Earnings

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Balance at the beginning of the year	8,646.09	8,555.26
Effect due to transition to Ind AS 116	(0.03)	-
Profit for the year	1,055.12	505.26
Other Comprehensive Income net of income tax	(1.37)	(7.66)
Share of OCI in associates and Joint Ventures, to the extent to be classified into profit or loss	2.04	-
Fair value changes in Financial Liabilities	(0.03)	-
Payment of dividend	(487.44)	(356.44)
Tax on Dividend	-	-
Amount transferred to general reserve	(106.23)	(50.33)
Balance at the end of the year	9,108.15	8,646.09

The Company has paid an interim dividend of ₹6/- on per equity share of ₹5/- each (2020-21: ₹3/- on per equity share of ₹5/- each) and proposed final dividend of ₹3/- on per equity share of ₹5/- each. (2020-21: ₹2/- on per equity share of ₹5/- each) for the year.

Note 21. Non- Controlling Interests

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Balance at the beginning of the year	103.96	108.52
Share of profit for the year	(2.85)	(4.56)
Non-controlling interests arising on the additional investment made in subsidiaries	-	-
Balance at the end of the year	101.11	103.96

(a) Details of Non-Wholly Owned Subsidiaries that have material Non Controlling Interest

Name of the Subsidiary	Place of Incorporation and Place of Operation	Proportion of Ownership Interest and voting rights held by non controlling interests	Profit / (Loss) allocated to non controlling interest	Accumulated non Controlling Interest
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		As at March 31, 2022	As at March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
SIDCUL CONCOR Infra Company Limited	SIDCUL, Rudrapur, Udham Singh Nagar, Uttarakhand, 263153.	26%	26%	0.05	(0.08)	23.10	23.05
Punjab Logistics Infrastructure Limited	SCO-119-120, Sector 17- B, Chandigarh- 160017	49%	49%	(2.90)	(4.48)	78.01	80.91
Total				(2.85)	(4.56)	101.11	103.96

(b) **Summarised financial information** in respect of each of the Group's subsidiaries that has material non-controlling interests is set out below. The summarised financial information below represents amounts before intra-group eliminations.

Particulars	SIDCUL CONCOR Infra Company Limited		Punjab Logistics Infrastructure Limited	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
Current Assets	31.47	23.58	4.38	6.82
Non Current Assets	84.60	95.32	227.62	235.04
Current Liabilities	8.84	9.72	10.75	8.34
Non Current Liabilities	16.95	19.10	60.57	66.90
Equity Interest Attributable to the owners	66.81	66.66	81.95	84.99
Non Controlling Interest	23.47	23.42	78.74	81.66
Revenue	16.54	16.97	24.84	18.21
Expenses	(16.52)	(16.32)	(33.28)	(30.56)
Profit / (Loss) for the year	0.02	0.65	(8.44)	(12.35)
Exceptional item	-	(1.24)		
Tax expense	0.19	0.30	2.51	3.22
Profit/ (loss) after tax	0.21	(0.29)	(5.93)	(9.13)
Profit / (Loss) attributable to the owners of the Company	0.16	(0.21)	(3.03)	(4.65)
Profit / (Loss) attributable to the non controlling interest	0.05	(0.08)	(2.90)	(4.48)
Profit / (Loss) for the year	0.21	(0.29)	(5.93)	(9.13)
Other Comprehensive Income attributable to the owners of the Company	-	-	(0.03)	-
Other Comprehensive Income Profit / (Loss) attributable to the non controlling interest	-	-	-	-
Other Comprehensive Income	-	-	(0.03)	-
Total Other Comprehensive Income attributable to the owners of the Company	0.16	(0.21)	(3.06)	(4.65)

Total Other Comprehensive Income Profit / (Loss) attributable to the non controlling interest	0.05	(0.08)	(2.90)	(4.48)
Total Other Comprehensive Income	0.21	(0.29)	(5.96)	(9.13)
Dividends paid to non controlling interest	-	-	-	-
Net Cash Flow from operating activities	17.99	0.98	9.58	3.70
Net Cash Flow from investing activities	0.19	0.43	(1.21)	(2.36)
Net Cash Flow from financing activities	(3.87)	(3.87)	(10.54)	(2.14)
Net Cash inflow (outflow)	14.31	(2.46)	(2.17)	(0.80)

(c) Changes in Ownership interest

There are no changes in the ownership interest in the subsidiaries having non- controlling interest.

Note 22. Borrowings

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Carried at amortised cost		
Term loan from HDFC Bank Limited (Refer note 22.1)	50.91	57.27
Redeemable Preference Shares-unsecured(Refer note 22.2) 5% Cumulative Redeemable, 1,00,00,000 Preference shares @ ₹ 10/- per share	4.56	4.53
	55.47	61.80

22.1 Summary of borrowing arrangements

The subsidiary in the Group (Punjab Logistics Infrastructure Limited) has taken term loan from HDFC Bank of ₹ 70 crore on march 10,2016 at the rate of interest of 9.70% per annum for part project funding for Multi-Modal Logistics Park(MMLP) being set up near Mandi Ahmadgarh Station, Ludhiana, Punjab("the Project"). Rate of interest at the end of reporting date is 7.45% p.a.

This loan is secured against first charge by way of mortgage on all the present and future fixed assets of the project of as well as hypothecation of all current and movable fixed assets of the project.

The entire loan will be repayable in 44 equal quarterly instalments over a period of 11 years with a moratorium period of 4 years.

22.2 Summary of 5% Redeemable Cumulative Preference Shares-Unsecured

During FY 2020-2021, the subsidiary company M/s Punjab logistics Infrastructure Limited has issued 5% cumulative redeemable preference shares (Non participating; Non convertible) of 1,00,00,000 each having a face value of ₹10/- each for general corporate purpose, working capital requirements and prepayment/ repayment of debt.

The said preference share has been issued to existing shareholders CONCOR & CONWARE in the proportion of 51:49 for the tenure of 10 Years from the date of allotment.

Redemption Amount: Face Value of ₹ 10 per share plus any dividend accrued but not paid on any previous year, dividend payment as well as dividend accrued upto redemption date.

The Cumulative redeemable preference shares shall be redeemed out of profits of the company which would otherwise be available for dividend (Include share issue expenses (FY 2020-2021: ₹37,50,000). Financial Liabilities are measured at amortised cost using the effective interest rate (EIR) method.

Amortised cost is calculated by taking into account any discount or premium or fee or costs that are integral part of EIR. The EIR amortization is included in finance costs in statement of Profit and loss. Financial liability shown to the extent of preference share held by CONWARE having significant influence on subsidiary M/s Punjab logistics Infrastructure Limited.

Note 23. Non current financial liabilities-Lease Liabilities

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Lease Liability- Ind AS 116	563.32	574.86
	563.32	574.86

Note 23(a). Other Non Current Financial Liabilities

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Financial liabilities carried at amortised cost		
Security Deposits	4.30	7.31
Others	8.60	4.10
	12.90	11.41

Note 24. Provisions

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Employee Benefits		
Provision for employee benefits	86.72	137.62
	86.72	137.62

25. Other Non-Current Liabilities

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Deferred Government grant (Refer note 25.1)	2.37	2.63
Lease equalisation reserve	-	0.47
Provision for Deferred Income	0.78	0.76
	3.15	3.86

Note 25.1: The State Government after recognition of the benefits of the MMLP project has approved ₹4.40 crore under the ASIDE assistance to be utilised towards development of Rail Linked Logistics Park at Pantnagar. The amount of grant is utilised for the construction of property, plant and equipment related to the Rail linked Logistics Park and included in non - current liabilities as deferred income for the extent unamortised and are credited to Profit and Loss on a straight line basis over the useful life of the related asset.

Note 26. Borrowings

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Current maturities of Long Term Debt (HDFC Bank Term Loan)*	6.36	6.36
	6.36	6.36

*The entire term loan will repayable in 44 equal quarterly instalments over a period of 11 years with moratorium period of 4 years. Four equal quarterly principal instalment repayment will be due on 10 June 2022 and then next instalment will be due on 10 Sept 2022 and after that instalment will be due on 10 Dec 2022 and after that instalment will be due on 10 March 2023 and the same has been accounted as current maturities of long term debt in this reporting period.

Note 26(a). Lease Liabilities

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Lease Liability- IND AS 116	109.87	79.90
	109.87	79.90

Note 27. Financial liabilities: Trade payables

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Due to Micro and Small enterprises (Refer Note 53)	10.88	8.11
Others	411.41	261.16
	422.29	269.27

The Group pays its vendors immediately when the invoice is accounted and no interest during the year has been paid or is payable.(Refer Note no. 53 for disclosure made under terms of the Micro, Small and Medium Enterprises Development Act, 2006).

The Group has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

Trade Payables aging schedule (As at 31.03.2022)

Particulars	(₹ in crore)						
	A	B	C				D=A+B+C
	Unbilled Trade payable	Trade payable not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME		1.19	9.69			10.88	
(ii) Others		1.94	269.08	43.73	33.76	411.26	
(iii) Disputed dues – MSME						-	
(iv) Disputed dues - Others					0.15	0.15	

Trade Payables aging schedule (As at 31.03.2021)

₹ in crore)

Particulars	A	B	C				D=A+B+C
	Unbilled Trade payable	Trade payable not due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME		0.83	7.28				8.11
(ii) Others		0.20	143.36	40.88	17.36	59.21	261.01
(iii) Disputed dues – MSME			-	-	-	-	-
(iv) Disputed dues - Others			-	-	-	0.15	0.15

Note 28. Other Current Financial Liabilities

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Interest accrued but not due on borrowings	0.37	0.41
Dividend accrued on Redeemable Preference Shares	0.26	0.01
Due to Micro and Small enterprises (Refer note 53)	20.95	16.87
Payable for capital works	1.13	1.22
Unpaid dividend	0.27	0.23
Deferred government grant (Refer note 28.1)	2.28	2.28
Others*	351.46	384.15
	376.72	405.17

* It includes Employee related dues, Security deposits received & Other payables on account of Capital works/Revenue, etc.

Note 28.1:

During FY 2015-16, the company had received ₹8.73 crore from Ministry of Commerce and Industry under Assistance to States for Development of Export Infrastructure and Allied Activities Scheme (ASIDE scheme) for construction of Road Over Bridge (ROB) to facilitate the Multi Modal Logistics Park (MMLP) project led by the company. However, as the ROB project is long pending and no development in the project is seen in spite of all the sincere efforts by the management, the said amount was not utilised till date for the project and therefore the management has refunded ₹7.50 crore during financial year 2017-18.

The MOCI demanded the interest on the grant amount and the company had not acknowledged the interest as debt in earlier years but requested for the waiver of the interest. The same is being pursued with the MOCI pending any decision from MOCI, A provision of ₹1.05 crore has been made in the books of Accounts in FY 2019-20.

Note 29. Other current liabilities

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Advances/deposits from customers(against services)	183.77	183.05
Statutory dues	127.40	187.81
Deferred Government Grant Income	58.20	63.00
Deferred Income-SD Received	0.04	0.11
Unearned Revenue*	67.21	60.27
	436.62	494.24

***Breakup of revenue recognized in the reporting period that was included in the contract liability at the beginning of year**

Opening Balance	60.27	42.71
Revenue recognized out of opening balance during the year	60.27	42.71
Closing Balance	67.21	60.27

The Company expect to complete performance obligation within duration of one or less than one year.

Note 30. Provisions

(₹ in crore)

Particulars	As at March 31, 2022	As at March 31, 2021
Provision for employee benefits	64.86	66.65
Provision for property tax	6.51	7.97
	71.37	74.62

Other Provisions

Particulars	Corporate Social Responsibility	Property Tax
Balance as at 1 April 2020	-	5.64
Additional provision recognised	-	2.33
Amount paid during the year	-	-
Unused amount reversed during the year	-	-
Balance as 31st March 2021	-	7.97
Balance as at 1 April 2021	-	7.97
Additional provision recognised	-	0.61
Amount paid during the year	-	(2.07)
Unused amount reversed during the year	-	-
Balance as 31st March 2022	-	6.51

Note 31. Revenue from Operations

The following is an analysis of the company's revenue for the year from continuing operations:

(₹ in crore)

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Sale of Services:		
Rail Freight Income	5,691.36	4,940.98
Road Freight Income	261.91	212.27
Handling Income	947.67	818.22
Storage and Warehousing Income(Refer note i)	183.13	155.65
Coastal Shipping income	-	4.64
Other Operating Income:		
Export Incentive (Refer note ii)	-	19.38
Other operating income(Refer note iii & iv)	669.32	363.13
Less: Rebate/Discount	(117.64)	(97.72)
Sub-total	7,635.75	6,416.55

Demurrage Income	0.34	0.42
Screening charges	12.44	8.50
Cooling charges	4.14	1.61
Packing Income	-	-
Sale of Cartons	0.06	-
Bin Rental	-	-
Total	7,652.73	6,427.08

Note:

- (i) Storage and Warehousing income is net of waivers of ₹0.06 crore (2020-21 ₹0.04 crore)
- (ii) Export Incentive includes ₹ Nil crore (2020-21: ₹19.38 crore) towards Grants under SFIS, which had been recognised at the time of utilisation of these scripts towards procurement of Assets and Inventories.
- (iii) Other operating income includes ₹8.22 crore (2020-21: ₹6.01 Crore) towards consultancy income, which has been received from M/s Gateway Terminals India Private Limited.

- (iv) Other operating income includes following income which exceeds one per cent of the revenue from operations or ₹10,00,000 whichever is higher :

Sl. No.	Name and Description of Income/ Service	(₹ in crore)	
		FY 2021-22	FY 2020-21
(a)	Documentation & Surveyor Charges	75.85	70.65
(b)	Data Charges	76.46	72.53
(c)	Infrastructure & Development Charges	75.93	71.88
(d)	Terminal Infra Charges	142.64	-

- (v) Transaction price for all services e.g. Rail Transportation, Road Transportation, Handling, S&W etc. is as per the prevailing public tariff.

- (vi) Return/ refunds and other similar obligations are as per approved policies.

Note 32. Other Income

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
Interest income earned on financial assets carried at amortised cost		
On Loans given to employees	12.25	15.50
Bank deposits	122.61	129.48
Tax free Bonds	51.37	53.46
Interest on security deposit given	0.05	0.05
Interest earned on Short Term Bank Deposits /ICDs	0.39	0.20
Interest on Income Tax Refunds	0.06	2.07
Interest income on security deposit	0.73	0.66
Other interest income	0.02	-
Other non-operating income	0.04	0.34

Rent income	19.26	19.28
Amortisation of Grant income (Refer note 25.1)	0.28	0.30
Profit on sale of capital assets (net of loss on assets sold /scrapped / written off)	1.30	6.28
Guarantee income	-	-
Miscellaneous income*	38.72	42.74
Total	247.08	270.36

* Miscellaneous Income includes ₹21.07 crore received from Indian Farmers Fertiliser Cooperative (IFFCO) towards development of an area of 35.5 Acres exclusively dedicated to IFFCO for handling and warehousing of IFFCO cargo rakes at MMLP Paradip (Previous Year: ₹24.99 crore)

Note 33. Terminal and other Service Charges

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
Rail freight expenses	4,105.38	3,455.10
Revenue share(Refer note 9.3)	19.79	13.47
Road freight expenses	195.35	162.05
Concession arrangement amortisation expense (Refer note 9.3)	0.74	0.74
Handling expenses	310.58	263.75
Coastal Shipping expenses	-	5.90
Land license fee*	468.86	653.01
Other operating expenses	151.32	120.51
Total Terminal and other service charges	5,252.02	4,674.53

* Out of ₹468.86 crore (2020-21: ₹653.01 crore), an amount of ₹339.14 crore (2020-21: ₹517.39 crore) has been paid as Land License fee to Indian Railways in current financial year as per extant policy of Railways. (Refer note no.58)

(i) Handling & Other Operating expenses include ₹109.69 crore (2020-21: ₹85.37 crore) & ₹22.97 crore (2020-21: ₹20.31 crore) towards power and fuel and consumption of stores and spare respectively. Details of expenditure on consumption of imported & indigenous stores and spare are as follows:

Particulars	For the year ended March 31, 2022		For the year ended March 31, 2021	
	Amount	Percentage (%)	Amount	Percentage (%)
Import	0.48	2.09	0.55	2.71
Indigenous	22.49	97.91	19.76	97.29

Note 34. Employee Benefit Expenses

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
Salary, allowances and other employee benefits	335.40	311.96
Contribution to Provident Fund, Pension and other welfare funds	36.96	32.92
Rent for Leased Accommodation (Net)	0.08	0.20
Staff Welfare Expenses (*)	41.30	78.47
Gratuity	5.17	4.77
Staff Training	0.24	0.33
Total Employee Benefit Expense	419.15	428.65

There are no Presidential Directives issued by Govt. in the FY 2021-22 & 2020-21.

(*) In the years prior to FY 2020-21, the Company has been providing liability for Post Retirement Medical Benefits for retired employees. However, from FY 2020-21 onwards, the actuarial valuation has been done for the expected liability for all employees of the Company, as all employees after superannuation or separation after rendering services for continued period of specified years are entitled for such benefits.

Due to this, an amount of ₹7.60 crores (P Y: ₹ 72.84 crores) was provided- ₹7.76 crores (P Y: ₹67.33 crores) has been charged to Statement of Profit & Loss and ₹0.16 crores (P Y: ₹5.51 crores) has been included in Other Comprehensive Income.

Note 35. Changes in Inventories

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
Opening stock		
Stores and spares	0.03	0.18
	0.03	0.18
Closing stock		
Stores and spares	-	0.03
	-	0.03
Total	0.03	0.15

Note 36. Depreciation and amortisation expense

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
Depreciation*	558.21	549.17
Amortisation of intangible assets	3.21	4.21
Total	561.42	553.38

* It includes Depreciation on ROU Assets valuing ₹76.25 crore (2020-21: ₹78.71 crore).

Note 37. Finance Cost

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
Interest on financial liabilities carried at amortised cost- Security Deposit Received	0.02	0.10
Interest Exp-Lease Liability - IND AS 116	57.56	37.38
Interest on Term loan (*)	4.54	5.28
Dividend on redeemable preference shares (**)	0.25	0.01
Others	-	0.13
Total	62.37	42.90

(*) The subsidiary in the Group (Punjab Logistics Infrastructure Limited) has taken term loan from HDFC Bank on March 10, 2016 at the rate of interest of 9.70% per annum for part project funding for Multi-Modal Logistics Park(MMLP) being set up near Mandi Ahmadgarh Station, Ludhiana, Punjab(" the Project"). Rate of interest at the end of reporting date is 7.45% p.a.

(**) Dividend on redeemable preference shares has been computed by using effective interest rate (EIR) i.e. 5.5% after taking into account the costs that are integral part of EIR.

Note 38. Other Expenses

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
Printing and Stationery	1.82	1.74
Travelling and Conveyance (Including Directors' Travelling ₹0.15 crore (2020-21: ₹0.02 crore)	16.21	15.99
Rent and Licence fee for office building	3.65	4.60
Electricity and Water	12.76	12.58
Repairs and maintenance - Buildings	9.41	11.44
Repairs and maintenance - Plant and Machinery	5.61	4.93
Repairs and maintenance - Others	62.53	57.32
Amortisation of leasehold land	2.70	2.69
Amortisation of registration fees	2.66	2.66
Lease expenses-Ind AS 116	0.06	0.03
Security Expenses	38.00	65.81
Terminal Support Services	18.99	3.93
Vehicle Running and Maintenance Expenses	1.95	1.83
Business Development	1.20	0.61
Postage, Telephone and Internet	4.70	5.09
Horticulture and Conservancy expenses	0.28	0.28
Books and Periodicals	0.04	0.04
Bank Charges	0.47	0.51
Legal and Professional Charges	4.56	4.08
Insurance	7.15	6.71
Fees and Subscriptions	0.35	0.35
Advertisement	1.91	1.93
Directors' Fees	0.18	0.21

Rates and Taxes	7.48	18.73
Bad debts written off	0.26	-
Manpower expense (Refer note 38.1)	2.35	2.08
Manpower Welfare and Medical expense	0.12	0.06
As Auditors		
Statutory audit fees	0.16	0.15
For Taxation matters	0.04	0.04
For Other services	0.19	0.18
Auditors out-of-pocket expenses	0.01	0.03
Provision for:		
Doubtful Debts	0.03	-
Obsolete Assets	-	-
Obsolete Stores	0.69	-
Non-moving projects	0.79	-
Loss on sale of fixed assets	0.72	0.10
Project expenses written off	-	0.18
CSR Expenses (Refer note 38.2)	15.66	46.32
Miscellaneous Expenses	8.56	3.74
Total Other Expenses	234.25	276.97

38.1 This cost represents cost of staff seconded as well as other staffs hired on contract basis.

38.2 The CSR expenditure comprises the following:

- (a) Gross amount required to be spent by the Company during the year: ₹39.72 crore (2020-21: ₹60.29 crore)
(b) Amount spent during the year on:

Sl. No.	Particulars	Year ended March 31, 2022			Year ended March 31, 2021		
		In Cash	Yet to be paid in cash	Total	In Cash	Yet to be paid in cash	Total
i.	Construction/acquisition of any asset	-	-	-	-	-	-
ii.	On purposes other than (i) above	9.85	5.81	15.66	38.83	7.49	46.32
	Total	9.85	5.81	15.66	38.83	7.49	46.32

Note 38(a). Exceptional Items

(₹ in crore)

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Provision for Expenses (Land License Fee FY 18-19 & 19-20 in FY 2020-21)(38.1)	-	1.24
Provision for doubtful Recovery on amount recoverable from Indian Railway(38.2)	-	77.41
Total Exceptional Items	-	78.65

38.1 The amount of ₹ NIL (31 March, 2021 : ₹1.24 crore) in exceptional items relates to License fee expenses for FY 2018-19 & FY 2019-20 in previous FY.

- 38.2 From 1st April 2020, Indian Railways has changed its Land Licence fee policy, due to which some of the Terminals were rendered unviable, which were handed over to Indian Railway along with un-amortized fixed assets available on them. The company has reduced its fixed Assets (Buildings, Roads & Pavements, electrical fittings and Railway Sidings) amounting to ₹ 77.41 crore in FY 2020-21 and the same has been shown as recoverable from Indian Railway. Further, pending confirmation of the amount payable by Railways on this account the company has also provided the same as doubtful recovery from Indian Railway.

Note 39. Tax Expense

39.1 Income tax recognised in profit or loss

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
Current tax		
In respect of the current year	380.51	213.13
In respect of the previous year	-	-
	380.51	213.13
Deferred tax		
In respect of the current year	(38.31)	(40.15)
	(38.31)	(40.15)
Total income tax expense recognised in the current year	342.20	172.98
The income tax expense for the year can be reconciled to the accounting profit as follows:		
Profit before tax	1,394.47	673.68
The tax rate used for the 2021-22 and 2020-21 reconciliations above is the effective corporate tax rate of 25.168%(22*110%*104%)for CONCOR & for CONCOR Air Ltd and 26% for SCICL & PLIL)	350.97	166.59
Effect of income that is exempt from taxation	(16.75)	(18.30)
Effect of expenses that are not deductible in determining taxable profit	2.44	17.07
Income tax not recognised on losses	0.96	1.26
Effect of unused tax losses not recognised as deferred tax asset	4.58	6.36
	342.20	172.98
Amount of tax of current year recognised in next financial year	-	-
Income tax expense recognised in profit or loss	342.20	172.98

39.2 Income tax recognised in other comprehensive income

Deferred tax

Arising on income and expenses recognised in other comprehensive income:

Remeasurement of defined benefit obligation	0.47	2.55
	0.47	2.55
Total income tax recognised in other comprehensive income	0.47	2.55

Bifurcation of the income tax recognised in other comprehensive income into:-

Items that will not be reclassified to profit or loss	0.47	2.55
Items that may be reclassified to profit or loss	-	-
	0.47	2.55

The Company opted to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019 and has taken 25.168% rate of Corporate Tax in its accounts. Accordingly, the Company has recognized provision for income tax for the year ended 31st March 2022 & 31st March 2021 and re-measured its deferred tax assets/ liabilities on the basis of the above option.

Note 40. Deferred Tax Assets/ (Liabilities) (Net)

The following is the analysis of deferred tax assets/(liabilities) presented in the balance sheet:

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Deferred tax assets	332.86	296.27
Deferred tax liabilities	(224.64)	(226.79)
	108.22	69.48

Particulars	For the year ended March 31, 2021					For the year ended March 31, 2022				
	Openin g balance	Recognise d in profit or loss	Recognised in other comprehensive income	Recognise d directly in equity	Closing balance	Openin g balance	Recognise d in profit or loss	Recognised in other comprehensive income	Recognis ed directly in equity	Closing balance
<u>Deferred tax (liabilities)/assets in relation to:</u>										
Provision for doubtful advances/debts/stores	1.12	-			1.12	1.12	0.17			1.29
Security deposit received	(0.10)	0.03			(0.07)	(0.07)	(0.45)			(0.52)
Security deposit given	0.36	0.01			0.37	0.37	0.02			0.39
Employee loan at effective interest rate	0.19	0.31			0.50	0.50	0.06			0.56
Lease equilisation	2.72				2.72	2.72				2.72
Lease equilisation on rental income	(0.64)				(0.64)	(0.64)	(0.12)			(0.76)
Fair valuation of guarantee	0.17	(0.04)			0.13	0.13	(0.03)			0.10
Expenditure covered under section 43B	26.50	25.16	2.65		54.31	54.31	33.55	0.45		88.31
Others	3.75	0.12			3.87	3.87	0.16			4.03
Depreciation on property, plant and equipment	(237.67)	11.44			(226.23)	(226.23)	3.19			(223.04)
Tax losses	16.30	3.12			19.42	19.42	1.74			21.16

Provisions for doubtful Export Benefits	216.71				216.71	216.71				216.71
Unrealised profits of joint ventures and subsidiaries	(1.75)				(1.75)	(1.75)				(1.75)
Fair valuation of guarantee investment	(0.62)				(0.62)	(0.62)				(0.62)
Share issue expenses	0.10				0.10	0.10				0.10
Minimum Alternate Tax	0.16				0.16	0.16				0.16
Others	(0.62)				(0.62)	(0.62)				(0.62)
	26.68	40.15	2.65	-	69.48	69.48	38.29	0.45	-	108.22

40.1 Unrecognised deductible temporary differences and unused tax losses

(₹ in crore)

Particulars	Unused tax losses will expire in	For the year ended March 31, 2022	For the year ended March 31, 2021
Deductible temporary differences and unused tax losses in FHEL for which no deferred tax assets have been recognised are attributable to the following:			
- tax losses A/Y 2013-14	A/Y 2020-21	-	11.06
- tax losses A/Y 2014-15	A/Y 2021-22	40.03	40.03
- tax losses A/Y 2015-16	A/Y 2022-23	13.14	13.14
- tax losses A/Y 2016-17	A/Y 2023-24	24.10	24.10
- tax losses A/Y 2017-18	A/Y 2024-25	11.21	11.21
- tax losses A/Y 2018-19	A/Y 2025-26	8.41	8.41
- tax losses A/Y 2019-20	A/Y 2026-27	4.93	4.93
- tax losses A/Y 2020-21	A/Y 2027-28	3.55	3.55
- tax losses A/Y 2021-22	A/Y 2028-29	2.48	-
Total		107.85	116.43

Note 41. Employee Benefit Plans

A. Defined Contribution Plans

a) Employers Contribution to Provident Fund

Group pays fixed contribution to Provident Fund at predetermined rates to a separate trust, which invests the fund in permitted securities. The contribution to the fund for the period is recognized as expense and is charged to the profit & loss account. The obligation of the Group is limited to such fixed contribution.

However, the trust is required to pay a minimum rate of interest on contributions to the members as specified by Government. As per actuarial valuation such liability is NIL as at March 31, 2022 (As at March 31, 2021: NIL).

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
During the year the Group has recognised the following amounts in the statement of profit and loss :-		
Employers Contribution to Provident Fund	18.25	16.06

B. State Plans

Particulars	(₹ in crore)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
During the year the Group has recognised the following amounts as employer's contribution to state plans in the statement of profit and loss:-		
Employers contribution to Employee's Pension Scheme 1995.	1.91	2.04

C. Defined Benefit Plans and Other Long Term Benefits

a) Contribution to Gratuity Funds - Employee's Gratuity Fund

The Group has a defined benefit gratuity plan, which is regulated as per the provisions of Payment of Gratuity Act, 1972. The scheme is funded by the Group and is managed by a separate Approved Trust. The liability for the same is recognized on the basis of actuarial valuation. However, the Group does not sponsor the funded defined benefit plans for any of its subsidiaries.

b) Leave Encashment/ Compensated Absence.

The company has a defined benefit leave encashment plan for its employees. Under this plan, they are entitled to encashment of earned leaves and medical leaves subject to certain limits and other conditions specified for the same. The liabilities towards leave encashment have been provided on the basis of actuarial valuation.

c) Retirement Allowance

The Group has formed a medical trust, which takes care of medical needs of its employees after their retirement. Their entitlement for reimbursement of medical expenses is regulated as per the policy. The liability for the same is recognized on the basis of actuarial valuation.

These plans typically expose the Group to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

Investment Risk	The present value of the defined benefit plan liability (denominated in Indian Rupee) is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds.
Interest Risk	A decrease in the bond interest rate will increase the plan liability; however, this will be partially offset by an increase in the return on the plan's debt investments.
Longevity Risk	The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life's expectancy of the plan participants will increase the plan's liability.
Salary Risk	The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

An actuarial valuation was carried out in respect of the aforesaid defined benefit plans and other long term benefits based on the following assumptions.

Particulars	31.03.2022				31.03.2021			
	Leave Encashment/Compensated Absence	Employees Gratuity Fund(Funded/ Non-Funded)	Interest Guarantee Liability PF	Retirement Allowance	Leave Encashment/Compensated Absence	Employees Gratuity Fund(Funded/N on-Funded)	Interest Guarantee Liability PF	Retirement Allowance
Economic Assumptions								
Discount rate (per annum)	7.23%-7.28%	7.23%-7.28%	7.23%-7.28%	7.23%-7.28%	6.81%-6.82%	6.81%-6.82%	6.81%-6.82%	6.81%-6.82%
Rate of increase in compensation levels	6.50% per annum(5.50% for subsidiary)	6.50% per annum(5.50% for subsidiary)			6% per annum(5.50% for subsidiary)	6% per annum(5.50% for subsidiary)		
Rate of return on plan assets	NA	7.23%	8.58%	7.23%	NA	6.82%	8.57%	6.82%
Demographic Assumptions								

Employee Turnover/Withdrawal Rate	1.90%	1.90%		1.25%	1.25%	
Retirement Age	60 years	60 years	60 years	60 years	60 years	60 years
Mortality	IALM (2012-14)	IALM (2012-14)	IIAM (2012-15)	IALM (2012-14)	IALM (2012-14)	IIAM (2012-15)
Leave Availment Ratio	1.00%	NA	NA	1.00%	NA	NA

Estimates of future salary increases considered in actuarial valuation take account of inflation, seniority, promotion and other relevant factors such as supply and demand in the employment market.

Amounts recognised in statement of profit or loss in respect of the defined benefit plans are as follows:-

Particulars	For the year ended March 31, 2022			For the year ended March 31, 2021		
	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Retirement Allowance	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Retirement Allowance
Current service cost	3.85	3.99	5.03	3.26	3.95	67.62
Group's Contribution to Provident Fund						
Past Service Cost						
Remeasurements	13.59			30.36		
Net Interest cost	4.01	1.27	2.73	2.32	0.92	0.10
Net actuarial (Gains)/loss				-		
Components of defined benefit costs recognised in profit or loss*	21.45	5.26	7.76	35.94	4.87	67.72
Remeasurement on the net defined benefit liability						
-Return on plan assets (excluding amounts included in net interest expense)		(0.77)	(0.63)		2.55	(0.42)
-Actuarial (gains) / losses arising from changes in demographic assumptions		2.32	(1.23)		-	1.41

-Actuarial (gains) / losses arising from changes in financial assumptions		(1.77)	(9.07)		1.60	4.10
-Actuarial (gains) / losses arising from experience adjustments		2.19	10.77		0.87	0.43
Components of defined benefit costs recognised in other comprehensive income(OCI)**	-	1.97	(0.16)	-	5.02	5.52
Total		21.45	7.23	7.60	35.94	9.89

* Included in "Employee benefits expense" line item in the statement of profit and loss.

** Included in "Other Comprehensive Income"

Movement in the present value of the defined benefit obligation are as follows-

Particulars	(₹ in crore)					
	Leave Encashment/ Compensated Absence	31.03.2022 Employees Gratuity Fund	Retirement Allowance	Leave Encashment/ Compensated Absence	31.03.2021 Employees Gratuity Fund	Retirement Allowance
Present value of obligation as at beginning of the year	58.31	88.48	79.17	33.50	78.85	5.67
Adjustment in beginning balance						
Interest cost	4.01	6.00	5.55	2.32	5.35	0.37
Past Service Cost						
Current service cost	3.85	3.99	5.03	3.26	3.95	67.62
Benefits paid	(6.83)	(4.11)	(1.07)	(11.14)	(2.14)	(0.43)
Transfer In						
Actuarial (gain) / loss on obligations due to remeasurements						
a. Effect of change in Financial Assumptions	0.33	(1.77)	(9.07)	5.45	1.60	4.10
b. Effect of change in Demographic Assumptions	(1.56)	2.32	(1.23)	-	-	1.41
c. Experience (Gain)/Losses	14.82	2.19	10.77	24.92	0.87	0.43
d . Past Service Cost (1st year no heading)				-		

Present value of obligation as at the year end	72.93	97.10	89.15	58.31	88.48	79.17
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Movement in the fair value of the plan assets are as follows:

Particulars	31.03.2022		31.03.2021	
	Retirement Allowance	Employees Gratuity Fund	Retirement Allowance	Employees Gratuity Fund
Fair value of Plan Assets as at beginning of the year	5.21	69.34	4.56	63.02
Expected return on Plan Assets	2.82	4.72	0.27	4.44
Employer contribution	73.29	19.10	0.40	6.57
Benefits paid	(1.07)	(4.11)	(0.44)	(2.14)
Transfer In	NA		NA	
Return on plan assets (excluding amounts included in net interest expense)/ Actuarial Gain (Losses)	0.63	0.77	0.42	(2.55)
Fair value of plan assets as at the year end	80.88	89.82	5.21	69.34

Reconciliation of present value of defined benefit obligation and fair value of assets:

Particulars	31.03.2022				31.03.2021			
	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Employees Gratuity Fund (Non-Funded)	Retirement Allowance	Leave Encashment/ Compensated Absence	Employees Gratuity Fund	Employees Gratuity Fund (Non-Funded)	Retirement Allowance
Present value of obligation as at the year end	72.93	97.03	0.07	89.15	58.31	88.43	0.05	79.17
Fair value of plan assets as at the year end	NA	89.82		80.88	NA	69.34		5.21
Net (asset)/ liability recognised in balance sheet	72.93	7.21	0.07	8.27	58.31	19.09	0.05	73.96
Classified as non- current	69.47		0.07		55.58		0.05	
Classified as current	3.46	7.21		8.27	2.73	19.09		73.96
Total	72.93	7.21	0.07	8.27	58.31	19.09	0.05	73.96

(₹ in crore)

Constitution of Plan Assets	CONCOR Employees Gratuity Fund				CONCOR Medical Trust			
	March 31, 2022	%	March 31, 2021	%	March 31, 2022	%	March 31, 2021	%
(a) Central Government Securities	45.84	52.14%	31.54	46.80%	31.70	55.17%		
(b) State Government Securities								
(c) Corporate Bond/debentures	39.11	44.49%	31.07	46.10%	17.80	30.98%	1.70	39.49%
(d) Mutual Funds/Equity Investment	2.89	3.28%	4.71	6.99%			1.24	28.69%
(e) Fixed Deposit Receipts					7.96	13.85%	1.37	31.82%
(f) Others(Special Deposit Scheme)	0.07	0.08%	0.07	0.10%				
Total	87.91		67.39		57.46		4.31	

The return on the investment is the nominal yield available on the format of investment as applicable to Approved Gratuity Fund under Rule 101 of Income Tax Act 1961.

Significant actuarial assumptions for the determination of the defined obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

Particulars	As at March 31, 2022					As at March 31, 2021				
	Employees Gratuity (Non-funded)	Employees Gratuity Fund	Leave Encashment	Leave Travel Concession	Post retirement benefits	Employees Gratuity (Non-funded)	Employees Gratuity Fund	Leave Encashment	Leave Travel Concession	Post retirement benefits
Discount rate is 100 basis points higher	(0.01)	(8.27)	(6.96)	NA	(16.75)	(0.01)	(7.53)	(5.56)	NA	(15.66)
Discount rate is 100 basis points lower	0.01	8.97	7.85	NA	18.95	0.01	8.21	6.28	NA	18.42

Expected salary growth increases by 1%	0.01	1.21	7.27	NA	0.01	1.85	6.03	NA
Expected salary growth decreases by 1%	(0.01)	(1.27)	(6.75)	NA	(0.01)	(1.69)	(5.39)	NA

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same as that applied in calculating the defined benefit obligation liability recognised in the balance sheet.

There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

Gratuity

The estimated term of the benefit obligations in case of gratuity is 9.98 years (As at March 31, 2021: 10.02 years).

The Group expects to contribute ₹11.66 crore to its gratuity plan in the next financial year.

Leave Encashment

The estimated term of the benefit obligations in case of leave encashment is 9.98 years (As at March 31, 2021: 10.02 years).

Leave Travel Concession

The estimated term of the benefit obligations in case of leave travel concession is NA (As at March 31, 2021: NA).

There has been no change in the process used by the Group to manage its risks from prior periods.

Note 42. Segment information

42.1 Services from which reportable segments derive their revenues

The Segment reporting disclosed by the Group in this section is presented in accordance with the disclosures requirements of Ind AS 108 "Operating Segment".

Information reported to the chief operating decision maker(CODM) for the purposes of resource allocation and assessment of segment performance focuses on the divisions operated in the Group and in respect of two major operating divisions- EXIM and Domestic, which are organized on All India basis. The information is further analysed based on the different classes of customers. Both EXIM and Domestic divisions of the companies in the Group are engaged in handling, transportation and warehousing activities. No operating segments have been aggregated in arriving at the reportable segments of the Group.

As at March 31, 2022, the operating segment of the Group are as under:

The companies in the group are organised into two major operating divisions- EXIM and Domestic. The divisions are the basis on which the Company reports its primary segment information for the Group. Segment revenue and expenses directly attributable to EXIM and Domestic segments are allocated to the two segments. Joint revenue and expenses have been allocated on a reasonable basis. Segment assets include all operating assets used by a segment and consist principally of inventories, sundry debtors, cash and bank balances, loans, advances, other current assets and fixed assets net of provisions. Similarly, segment liabilities include all operating liabilities and consist principally of sundry creditors, advance/deposits from customers, other liabilities and provisions. Segment assets and liabilities do not, however, include provisions for taxes. Joint assets and liabilities have been allocated to segments on a reasonable basis.

The operations of the Group are presently confined to the geographical territories of India. Therefore, there are no reportable geographical segments.

42.2 Segment revenue and results

The following is the analysis of the Group's revenue and results from operations by reportable segments.

Particulars	(₹ in crore)							
	EXIM		Domestic		Un-allocable		Total Segments	
	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
Revenue								
Segment Revenue								
Rail Freight Income	3,772.91	3,543.79	1,918.45	1,397.19	-	-	5,691.36	4,940.98
Road Freight Income	116.95	102.68	144.96	109.59	-	-	261.91	212.27
Handling Income	743.34	670.50	204.33	147.72	-	-	947.67	818.22
Storage and Warehousing Income	146.73	132.78	36.40	22.87	-	-	183.13	155.65
Export Incentive	-	19.38	-	-	-	-	-	19.38

Coastal Shipping income	-	-	-	4.64	-	-	-	4.64
Other operating income	607.53	327.29	61.79	35.84	-	-	669.32	363.13
Total Revenue from Operations	5,387.46	4,796.42	2,365.93	1,717.85	-	-	7,753.39	6,514.27
Less: Rebate/Discount	(97.11)	(81.58)	(20.53)	(16.14)	-	-	(117.64)	(97.72)
Net Total Revenue from Operations	5,290.35	4,714.84	2,345.40	1,701.71	-	-	7,635.75	6,416.55
Demurrage Income	-	-	0.34	0.42	-	-	0.34	0.42
Screening charges	-	-	-	8.50	-	-	-	8.50
Cooling charges	-	-	12.44	-	-	-	12.44	-
Packing Income	-	-	4.14	1.61	-	-	4.14	1.61
Sale of Cartons	-	-	-	-	-	-	-	-
Bin Rental	-	-	0.06	-	-	-	0.06	-
	-	-	16.98	10.53	-	-	16.98	10.53
Segment Revenue	5,290.35	4,714.84	2,362.38	1,712.24	-	-	7,652.73	6,427.08
Result								
Segment Result		644.06		31.89				675.95
Corporate expenses	1,172.11		152.26		-		1,324.37	
Interest Expenses	-	-	-	-	138.51	183.79	138.51	183.79
Exceptional item	-	-	-	-	62.37	42.90	62.37	42.90
					-	77.41	-	77.41
Profit before tax and other income							1,123.49	371.85
Interest and other income					270.98	301.83	270.98	301.83
Income Taxes					342.20	172.98	342.20	172.98
Net Profit							1,052.27	500.70

The accounting policies of the reportable segments are the same as the Group's accounting policies described in note 1. Segment profit represents the profit before tax earned by each segment without allocation of central administration costs and directors' salaries, investment income, other gains and losses, as well as finance costs. This

is the measure reported to the chief operating decision maker for the purposes of resource allocation and assessment of segment performance.

Revenue and expenses directly identifiable to the segments have been allocated to the relatively primary reportable segments.

Segment revenue and expenses which are not directly identifiable to the primary reportable segments have been disclosed under unallocable, which primarily includes interest and other income and Corporate Expenses. Other income includes Rent income, dividend income and Interest Income. Corporate Expenses includes Employee staff benefit expense, Administrative expense and Depreciation expense of Corporate office.

42.3 Segment assets and liabilities

Particulars	(₹ in crore)							
	EXIM		Domestic		Un-allocable		Total Segments	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
Segment Assets	3,744.81	4,123.18	2,918.74	2,424.04			6,663.55	6,547.22
Unallocated Corporate Assets					6,337.90	5,863.11	6,337.90	5,863.11
Total Assets							13,001.45	12,410.33
Segment Liabilities								
	1,190.03	1,200.69	672.95	535.86			1,862.98	1,736.55
Unallocated Corporate Liabilities					11,138.47	10,673.78	11,138.47	10,673.78
Total Liabilities							13,001.45	12,410.33

For the purposes of monitoring segment performance and allocating resources between segments:

- all assets are allocated to reportable segments other than investments and assets of corporate office; and
- all liabilities are allocated to reportable segments other than share capital, other equity, deferred tax liabilities and other liabilities of corporate office. Un-allocated corporate liabilities include ₹10,856.66 crore, (As at March 2021 : ₹10,291.22 crore) on account of Shareholder's funds.
- assets and liabilities which are not directly identifiable to the segments have been disclosed under unallocated.

42.4 Other segment information

Particulars	(₹ in crore)							
	EXIM		Domestic		Un-allocable		Total Segments	
	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
Capital Expenditure	461.33	504.07	149.90	391.23	17.03	60.84	628.26	956.14

Depreciation and amortisation	311.12	335.36	223.43	191.76	26.87	26.26	561.42	553.38
Non cash expenses other than depreciation and amortisation	1.10	-	0.42	-	0.97	78.93	2.49	78.93

Note:

Capital Expenditure includes addition during the year to property, plant and equipment & Other Intangible assets.

42.5 Revenue from major services

The following is the analysis of the Group's revenue from its major services.

Particulars	Year ended March 31, 2022		Year ended March 31, 2021	
(₹ in crore)				
Sale of Services:				
Rail Freight Income		5,691.36		4,940.98
Road Freight Income		261.91		212.27
Handling Income		947.67		818.22
Storage and Warehousing Income		183.13		155.65
Coastal Shipping income		-		4.64
Other Operating Income:				
Export Incentive		-		19.38
Other operating income		669.32		363.13
Less: Rebate/Discount		(117.64)		(97.72)
Sub-total		7,635.75		6,416.55
Demurrage Income		0.34		0.42
Screening charges		12.44		8.50
Cooling charges		4.14		1.61
Packing Income		-		-
Sale of Cartons		0.06		-
Bin Rental		-		-
Total Revenue from Operations		7,652.73		6,427.08

42.6 Information about major customers

No single customer contributed 10% or more to company's revenue during FY 2021-22 and during FY 2020-21.

Note 43: Statement of transactions with Related Parties

43.1. Name of related parties and description of relationship:

Joint Ventures

1. Star Track Terminals Pvt. Ltd.
2. Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited)
3. Gateway Terminals India Pvt. Ltd.
4. Himalayan Terminals Pvt. Ltd. (Foreign Joint Venture)
5. India Gateway Terminal Pvt. Ltd.
6. TCI-CONCOR Multimodal Solutions Pvt. Ltd. (formerly known as Infinite Logistics Solutions Private Limited)
7. Container Gateway Limited
8. Allcargo Logistics Park Pvt. Ltd.
9. CMA-CGM Logistics Park (Dadri) Pvt. Ltd.
10. Angul Sukinda Railway Ltd.
11. HALCON
12. Pipavav Integrated Logistics-HUB(PILH)

Trusts(including post retirement employee benefit trust) wherein CONCOR having control

1. CONCOR Gratuity Trust
2. CONCOR Employee CPF Trust

Whole Time Directors/Key Managerial Personnel

1. Sh. V.Kalyana Rama, Chairman & Managing Director (w.e.f. 01.10.2016)
2. Sh.P.K.Agrawal, Director Domestic (w.e.f. 01.07.2016)
3. Sh. Sanjay Swarup, Director (IM&O) (w.e.f. 01.09.2016)
4. Sh. Rahul Mithal, Director (Projects & Services) (w.e.f 29.09.2017 & upto 06.10.2021)
5. Sh. Manoj K. Dubey, Director(Finance) (w.e.f. 31.10.2018)
6. Sh.Harish Chandra, ED(Fin. & CS)

Nominated/Independent Directors

1. Sh. Manoj Singh (w.e.f. 30.09.2020)
2. Sh. Rajesh Argal (w.e.f. 13.05.2021)
3. Sh. Deepak Shetty (w.e.f. 14.07.2018 upto 13.07.2021)
4. Sh. Jayasankar M.K. (w.e.f. 30.07.2019)
5. Sh. Satendra Kumar (w.e.f. 09.11.2021)
6. Sh. Kedarashish Bapat (w.e.f. 09.11.2021)
7. Sh. Chesong Bikramsing Terang (w.e.f. 16.11.2021)
8. Smt. Chandra Rawat(w.e.f. 23.11.2021)

Company Secretary

1. Sh. Harish Chandra, ED (Finance and CS)

Enterprises owned or significantly influenced by Key Management Personnel or their relatives:

1. Seshasaila Power and Engineering Pvt. Ltd.
2. Seshasaila Logistics Pvt. Ltd.
3. Seshasaila Infrastructure Pvt. Ltd.
4. Seshasaila Power (Mandsaur) Pvt. Ltd.
5. Seshasaila Power (Dhar) Pvt. Ltd.
6. AK-BIO Power (India) Pvt. Ltd.

7. Praja Engineering Services Pvt. Ltd.
8. Venran Biotech Pvt. Ltd.
9. Dronamraju Estates Pvt. Ltd.
10. Inteca Digi Technologies LLP
11. Neo Cube Technology Solutions Pvt Ltd
12. Credential Stock Brokers Limited
13. Toshali Commex Pvt. Limited
14. Central Railside Warehouse Company Limited
15. Pipavav Railway Corporation Limited
16. Ircon International Corporation of India Limited
17. Mumbai Railway Vikas Corporation Limited
18. Rail Vikas Nigam Limited
19. Satendra & Co., Chartered Accountants
20. Satyam Shree Build Home LLP
21. S.B. Dandekar & Co., Chartered Accountants
22. YU Technologies Private Limited
23. Quickgrow Vinimay Private Limited

43.2. Details of Transactions:

43.2.1. Transactions with Joint Ventures

(₹ in crore)

Particulars	Star Track Terminals Pvt. Ltd.		Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Pvt. Ltd.)		Gateway Terminals India Pvt. Ltd.		TCI-CONCOR Multimodal Solutions Pvt. Ltd.		Allcargo Logistics Park Pvt. Ltd.		CMA-CGM Logistics Park (Dadri) Pvt. Ltd.		Angul Sukinda		HALCON		Himalayan Terminals Pvt. Ltd.		Total	
	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
A. Revenue from operations	22.41	12.74	63.85	52.23	8.22	6.01	172.69	229.87	20.16	16.33	27.84	21.33							315.17	338.51
B. Rent, Maintenance charges, interest and dividend income	1.21	0.72	7.75	7.25	1.10	0.18	1.04	0.58	5.13	2.89	3.25	4.60		0.01	0.03	-	6.12	19.49	22.37	

	31, 2022	31, 2021	31, 2022	31, 2021	31, 2022	31, 2022	31, 2021	31, 2022	31, 2021	31, 2022	31, 2021	31, 2022	31, 2021	31, 2022	31, 2021	31, 2022	31, 2021	31, 2022	31, 2021
-Security Deposit received	0.67	0.48	0.75	0.75				0.02	0.02	0.36	0.36	0.38	0.28	-	-	-	-	2.18	1.89
- Trade Receivable					-	0.02	0.15	0.15	4.47	10.37								4.62	10.53
- Other Payables								0.62	0.13					-	-			0.62	0.13
-Loans to/(from) joint ventures																		-	-
- Advances received	0.77	0.69	0.63	0.04				0.04	0.04	0.19	0.11	0.31	0.10					1.94	0.98
- Advances given					-	0.05												-	0.05

Name of related party	Nature of transaction	Year ended March 31, 2022	Year ended March 31, 2021
A. Contribution to trust			
a) CONCOR Employees CPF Trust	Contribution to Provident Fund	47.74	67.14
b) CONCOR Gratuity Trust	Contribution to Gratuity	19.10	6.57

Compensation of Key Management Personnel:

A. Whole Time Directors and Company Secretary

(₹ in crore)

Name of Key Managerial Personnel	Short-term benefits		Post-retirement benefits (Provident fund/Pension)		Other long-term benefits		Total	
	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
Sh.V.Kalyana Rama, CMD	0.68	0.59	0.10	0.08	0.42	0.33	1.20	1.00
Sh. Pradip Kumar Agrawal/DD	0.67	0.53	0.09	0.08	0.42	0.35	1.18	0.96
Sh. Sanjay Swarup/DIMO	0.63	0.55	0.09	0.08	0.28	0.24	1.00	0.87
Sh. Rahul Mithal/DPS	0.35	0.49	0.04	0.08	-	0.24	0.39	0.81
Sh. Manoj Kumar Dubey/DF	0.56	0.41	0.07	0.07	0.13	0.09	0.76	0.57
Sh. Harish Chandra, ED(Fin. & CS)	0.63	0.53	0.09	0.07	0.31	0.26	1.03	0.86
Total	3.52	3.10	0.48	0.46	1.56	1.51	5.56	5.07

B. Independent Directors

Sitting fees paid to nominated/independent directors for the year is ₹0.18 crore (previous year ₹ 0.20 crore)

43.3. Disclosure in respect of Government Controlled Entities

43.3.1. Name of Government controlled entities and description of relationship wherein significant amount of transaction carried out:

Government controlled entities

1. Indian Railways	Ministry of Railways
2. Punjab State Power Corporation Limited	Punjab State owned entity
3.State Infrastructure & Industrial Development Corporation of Uttarakhand Limited (SIIDCUL)	Uttaranchal State owned entity

43.3.2. Transaction with Government Controlled Entities

(₹ in crore)

Name of related party	Nature of transaction	Year ended March 31, 2022	Year ended March 31, 2021
Services received from			
a) Indian Railways	Rail Freight	4,102.87	3,455.10

	Land License Fees	465.31	646.42
	Railway Cost Recoveries	9.33	4.26
b) Punjab State Power Corporation Ltd.	Amount paid on account of electricity charges	0.19	0.22
c) State Infrastructure & Industrial Development Corporation of Uttarakhand Limited (SIIDCUL)	License Fees expenses	1.89	3.00
	Maintenance charge expenses	0.07	0.07

The above transactions (revenue/expenses) with the government related entities presented for the parties covering collectively upto 80% of total transactions (revenue/expenses). The Company has entered into transactions related to expenses such as telephone expenses, air travel, fuel purchase etc. with above mentioned and other various government controlled entities. These expenses are not material individually and collectively.

43.3.3. Outstanding balances with Government related entities

		(₹ in crore)	
Name of related party	Nature of transaction	As at March 31, 2022	As at March 31, 2021
A. Indian Railways	Advances (Net of Payables) - Non Financial Assets	772.90	685.83
B. Indian Railways	Advances (Net of Payables) - Financial Assets	(81.90)	(156.35)
C. Executive Engineer Narmada Project Canal	Advances (Net of Payables) - Non Financial Assets	0.18	0.18
D. Government of Gujarat	Advances (Net of Payables) - Financial Assets	22.69	22.54
E. Punjab State Power Corporation Ltd.	Advance for removal of HT Poles removal from Project site (MMLP/PLIL)	0.04	0.03
		713.91	552.23

The Company has also entered into transactions related to operational and other expenses such as telephone expenses, air travel, fuel purchase etc. with above mentioned and other various government related entities. These operational and other expenses are insignificant individually and collectively.

Note 44 Earning per share

Particulars	(in ₹)	
	Year ended March 31, 2022	Year ended March 31, 2021
Basic and diluted earning per share (In ₹) (Face value of ₹5/- per Share)	17.27	8.22
Total	17.27	8.22

There are no dilutive instruments issued by the company.

Basic and diluted earning per share

The earnings and weighted average number of equity shares used in the calculation of basic earnings per share are as follows.

Particulars	(₹ in crore)	
	Year ended March 31, 2022	Year ended March 31, 2021
Profit for the year attributable to:		
- Owners of the Company	1,052.27	500.70
Weighted average number of equity shares for the purposes of basic and diluted earnings per share	60.93	60.93
Face Value per equity share (₹)	5	5

Impact of changes in accounting policies

There are no changes in the accounting policies which had significant impact on the amounts reported for earning per share.

Note 45. Disclosure of interest in Subsidiaries and interest of Non Controlling Interest

45.1 (a) Details of the Group's material subsidiaries at the end of the reporting period are as follows:

Name of the Subsidiary	Principal Activity	Place of Incorporation and Place of Operation	Proportion of Ownership Interest and Voting power held by the Group		Quoted (Y/N)	Non Controlling Interest	
			As at March 31, 2022	As at March 31, 2021		As at March 31, 2022	As at March 31, 2021
Fresh and Healthy enterprises Limited	Cold Chain business for fruits and vegetables	CONCOR Bhawan C-3 Mathura Road Opp. Apollo Hospital, New Delhi – 110076	100%	100%	N	0%	0%
CONCOR Air Limited	Handling of Air Cargo	CONCOR Bhawan C-3 Mathura Road Opp. Apollo Hospital, New Delhi – 110076	100%	100%	N	0%	0%
SIDCUL CONCOR Infra Company Limited	Transportation and Handling of Containers(Rail & Road)	Sidcul, Rudrapur, Udham Singh Nagar, Uttarakhand, 263153	74%	74%	N	26%	26%
Punjab Logistics Infrastructure Limited	Transportation and Handling of Containers (Rail & Road)	SCO-119-120, Sector 17-B, Chandigarh-160017	51%	51%	N	49%	49%
CONCOR Last Mile	To Develop freight Terminals	CONCOR Bhawan C-3 Mathura Road	-	100%	N	-	0%

Logistics Limited including Railway Goods sheds and intermodal multimodal Logistics parks(MMLPs). Opp. Apollo Hospital, New Delhi – 110076

(b) Summarised financial information in respect of each of the Group's wholly owned subsidiaries is set out below. The summarised financial information below represents amounts before intragroup eliminations.

Particulars	(₹ in crore)					
	Fresh and Healthy enterprises Limited		CONCOR Air Limited		CONCOR Last Mile Logistics Limited	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
Current Assets	6.01	4.51	14.86	17.97	-	0.08
Non Current Assets	32.14	31.32	40.10	46.67	-	-
Current Liabilities	4.09	3.54	19.80	16.99	-	-
Non Current Liabilities	0.77	0.74	10.92	13.74	-	-
Equity Interest Attributable to the owners	33.29	31.55	24.24	33.91	-	0.08
Revenue	6.97	4.44	49.56	33.70	-	-
Expenses	(10.70)	(9.28)	(58.77)	(37.39)	(0.08)	-
Profit / (Loss) for the year	(3.73)	(4.84)	(9.21)	(3.69)	(0.08)	-
Exceptional item	-	-	-	-	-	-
Tax expense	-	-	0.44	(0.76)	-	-
Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income	(3.73)	(4.84)	(9.65)	(2.93)	(0.08)	-
Net Cash Flow from operating activities	0.98	(1.06)	1.09	8.16	(0.08)	(0.92)
Net Cash Flow from investing activities	(5.30)	(3.15)	(0.05)	0.09	-	-
Net Cash Flow from financing activities	5.34	(0.04)	(3.31)	(2.09)	-	1.00
Net Cash inflow (outflow)	1.02	(4.25)	(2.27)	6.16	(0.08)	0.08

(c) **Changes in Ownership interest**

During the year, there are no changes in the ownership interest of the Group in the wholly owned subsidiaries mentioned above.

45.2 The summarised financial information of subsidiaries having non-controlling interest have been disclosed separately in Note No. 21.

45.3 Information about the composition of the Group at the end of the reporting period is as follows:

Principal activity	Place of incorporation and operation	Number of wholly owned subsidiaries	
		As at March 31, 2022	As at March 31, 2021
Cold Chain business for fruits and vegetables	India	1	1
Handling of Air Cargo	India	1	1
To Develop freight Terminals including Railway Goods sheds and intermodal, multimodal Logistics parks(MMLPs).	India	-	1
		2	3

Principal activity	Place of incorporation and operation	Number of non-wholly owned subsidiaries	
		As at March 31, 2022	As at March 31, 2021
Transportation and Handling of Containers(Rail & Road)	India	2	2
		2	2

Note 46. Lease Arrangements

As a lessee

The Company has entered into Operating leases arrangements for Land, Vehicles, Containers, Plant & Machinery, Railway Wagons/Rakes, Office Premises, Accommodation Provided to Staffs etc. with different lease terms.

The Company has accounted lease payment associates with short term leases (having lease term of 12 months or less) and leases of low value assets (less than ₹3.5 lakhs) as an expense on either a straight-line basis over the lease term or another systematic basis.

The Company has entered into agreement with Indian Railways, for utilization of its land for setting up of Company's Terminals and carrying out Company's operations through such terminals.

Till Financial year 2019-20, the consideration/Land License Fee (LLF) payable for utilizing lands of Indian Railways was in direct correlation to the numbers of containers (TEUs) handled on such lands and the LLF rate determined by Indian Railways from time to time. Accordingly, the Company did not recognized Right of Use (ROU) Asset and Lease Liability for lands licensed by Indian Railways.

In FY 2020-21, Ministry of Railways, Government of India vide its order no.2015/LML-II/13/4 dated 19.03.2020, had communicated that the LLF applicable on the Railway land leased to CONCOR shall now be charged w.e.f. 01.04.2020 as per extant policy of Railways i.e. @6% of the value of land, which will be further increased 7% annually. However, in some cases there is inconsistency in the assessment of area and value of licensed lands between the company and Indian Railways. Further, Ministry of Railways vide letter no.2020/LML-II/13/33 dated 27.01.2021 has also considered handing over of terminals to the company on long term lease against lump sum payment of lease charges.

Accordingly, the quantification of company's potential exposure for land licensed by Indian Railways in future is not possible. Therefore, the Company has not recognized Right of Use (ROU) Asset and Lease Liability for lands licensed by Indian Railways.

For the Year ended March 31, 2022: -

Particulars	(₹ in crore)							
	Land	Building/Office Premises	Plant & Machinery	Vehicles	Railway Wagon/Rake	Containers	Accommodation provided to Staff	Other (photo copier & printer)
Depreciation Charged	37.06	7.86	20.86	0.68	9.07	0.02	0.70	-
Interest expense on Lease Liabilities	42.05	2.72	5.72	0.13	6.93	0.01	-	-
			362					

Expense related to short term leases	0.09	1.22	0.59	2.50	-	-	0.17	-
Expense related to low value leases	-	-	-	0.50	-	-	0.07	0.06
Expense related to variable lease payments	458.76	2.31	16.15	4.39	-	-	-	-
Income from Sub-leasing right-of use assets	2.46	-	-	-	-	-	-	-
Total Cash outflow for leases	371.55	11.01	40.27	4.14	14.10	-	0.07	0.07
Addition to Right of Use Assets	29.75	0.77	20.80	1.70	-	0.30	-	-
Gains or Losses arising from sale and leaseback transactions	-	-	1.60	-	-	-	-	-
Carrying amount of right-of-use assets at the end of the reporting period	932.60	22.19	43.22	2.25	59.30	0.28	15.48	-

For the Year ended March 31, 2021: -

Particulars	(₹ in crore)							
	Land	Building/ Office Premises	Plant & Machinery	Vehicles	Railway Wagon/ Rake	Containers	Accommodation provided to Staff	Other (photo copier & printer)
Depreciation Charged	35.34	7.88	25.10	0.63	9.07	-	0.69	-
Interest expense on Lease Liabilities	20.14	3.32	5.97	0.15	7.80	-	-	-
Expense related to short term leases	-	1.16	3.78	1.16	-	-	0.28	-
Expense related to low value leases	-	0.02	-	1.92	-	-	-	0.03
Expense related to variable lease payments	573.31	3.16	28.56	4.61	-	-	-	-
Income from Sub-leasing right-of use assets	2.07	-	-	-	-	-	-	-
Total Cash outflow for leases	612.28	10.51	48.30	7.30	14.10	-	0.13	0.02
Addition to Right of Use Assets	487.92	1.49	16.28	-	-	-	-	-
Gains or Losses arising from sale and leaseback transactions	(0.04)	-	-	0.01	-	-	-	-
Carrying amount of right-of-use assets at the end of the reporting period	938.41	28.58	30.44	1.15	68.38	-	16.18	-

The table below provided details un-discounted contractual maturity analysis of lease liabilities as at 31st March 2022: -

Particulars	Carrying Amount	Due in 1st Year	Due in 2nd Year	Due in 3rd Year	Due in 4th to 5th Year	Due after 5th Year	(₹ in crore)
							Total Contracted Cash flows
Lease Liabilities	673.19	151.82	130.97	122.58	125.78	1,277.42	1,808.57

The table below provided details un-discounted contractual maturity analysis of lease liabilities as at 31st March 2021: -

Particulars	Carrying Amount	Due in 1st Year	Due in 2nd Year	Due in 3rd Year	Due in 4th to 5th Year	Due after 5th Year	(₹ in crore)
							Total Contracted Cash flows
Lease Liabilities	654.76	150.75	124.47	120.27	155.68	1,262.65	1,813.82

The Company manages liquidity risk by maintaining adequate reserves and continuously monitoring forecast and actual cash flows and by matching the maturity profiles of financial assets and lease liabilities.

Disclosure in respect of future cash outflow of lease commitments for leases which are not yet commenced at 31 March 2022 : -

Particulars	(₹ in crore)			
	Lease period from 0-3 Yrs	Lease Period From 4-5 Yrs	Lease Period from 6-8 yrs	Lease period from more than 8 yrs
Disclosure in respect of future cash outflow of lease commitments for leases which are not yet commenced	-	-	-	-

Disclosure in respect of future cash outflow of lease commitments for leases which are not yet commenced at 31 March 2021: -

Particulars	(₹ in crore)			
	Lease period from 0-3 Yrs	Lease Period From 4-5 Yrs	Lease Period from 6-8 yrs	Lease period from more than 8 yrs
Disclosure in respect of future cash outflow of lease commitments for leases which are not yet commenced	-	-	-	-

As a Lessor

The Company has given certain office premises and warehouses on cancellable operating leases.

Payments recognised as an income.

For the year ended March 31st, 2022

Particulars	(₹ in crore)							
	Land	Building/Office Premises	Plant & Machinery	Vehicles	Railway Wagon/ Rake	Warehouse	Accommodation provided to Staff	Others
Minimum lease payments received	1.17	16.26	-	-	-	27.76	0.21	-
Sub-lease recoveries	2.46	-	-	-	-	-	0.13	-

For the year ended March 31st, 2021

Particulars	(₹ in crore)							
	Land	Building/Office Premises	Plant & Machinery	Vehicles	Railway Wagon/ Rake	Warehouse	Accommodation provided to Staff	Others
Minimum lease payments received	1.46	16.62	-	-	-	27.71	0.20	-
Sub-lease recoveries	2.07	-	-	-	-	-	0.09	-

Operating Leases

Maturity analysis of lease payments, showing the undiscounted lease payments to be received:

As at March 31st, 2022

Particulars	(₹ in crore)						
	Land	Building/Office Premises	Plant & Machinery	Vehicles	Railway Wagon/Rake	Warehouse	Accommodation provided to Staff
Lease Payment to be received							
1st Year	0.33	5.18	-	-	-	18.45	-
2nd Year	-	4.52	-	-	-	16.65	-
3rd Year	-	4.25	-	-	-	16.91	-
4th Year	-	3.96	-	-	-	17.39	-
5th Year	-	4.02	-	-	-	18.26	-
After 5 Years	0.02	19.85	-	-	-	19.18	-

As at March 31st, 2021

(₹ in crore)

Particulars	Land	Building/Office Premises	Plant & Machinery	Vehicles	Railway Wagon/Rake	Warehouse	Accommodation provided to Staff
Lease Payment to be received							
1st Year	0.36	5.76	-	-	-	18.86	-
2nd Year	-	4.20	-	-	-	16.65	-
3rd Year	-	4.09	-	-	-	16.66	-
4th Year	-	4.16	-	-	-	17.11	-
5th Year	-	4.22	-	-	-	17.79	-
After 5 Years	-	22.64	-	-	-	18.64	-

Note:-

1. Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date. The company has applied single discount rate of 7% per annum and reviews the same on half yearly basis for newly entered contract(s), if any.

2. Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term.

Note 47. Financial Instruments

(1) Capital management

The Group's risk management committee reviews the capital structure on an annual basis or frequently as and when need arises. As part of this review, the committee considers the cost of capital and the risks associated with each class of capital. Based on this, the Group determines the amount of capital required for annual and long-term operating plans. The funding requirements are met through equity and borrowings. The Group monitors the capital structure on the basis of Net debt to equity ratio and maturity profile of the overall debt portfolio of the Group.

The capital structure of the Group consists of net debt (borrowings as detailed in note. 22 are offset by cash and bank balances) and total equity of the Group.

The gearing ratio enables investors to see how significant net debt is relative to equity from shareholders. After the infusion of debt during 2015-16, the subsidiary in the Group is subject to externally imposed capital requirements against the term loan borrowed from HDFC Bank from the second year of its operations. As per the financial covenants exposed by bank, the subsidiary in the Group has to maintain tangible net worth below 2 and total Debt Service Coverage Ratio (DSCR) should be greater than 1.25.

The Board of Directors of the Company has approved sub-division of one equity share of par value of ₹10/- each into two equity shares of ₹5/- each in its meeting held on 30.04.2018. Consequent upon that, after taking approval from the shareholders through postal ballot, paid up share capital of the company was ₹243.72 crore comprising of 487435478 equity shares of ₹ 5/- each. Subsequently, the Company has also allotted bonus shares to the shareholders on 07.02.2019 after seeking the approval of the shareholders in which bonus shares were issued in the ratio of 1:4 (one bonus share for every four shares). As a result, the paid up share capital of the company increased to ₹304.65 crore comprising of 609294348 equity shares of ₹5/- each. Accordingly, as per requirement of Ind AS 33, the basic and diluted earning per share for all the periods presented has been computed on the basis of new number of shares i.e., 609294348 equity shares of ₹5/- each.

47.1 (i) Gearing ratio

The gearing ratio at the end of the reporting period was as follows:

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Debt *	61.83	68.16
Cash and bank balances	2,917.84	2,492.80
Net debt	(2,856.01)	(2,424.64)
Equity**	10,856.66	10,291.22
Net debt to equity ratio	(0.26)	(0.24)

*Debt is defined as long-term and short-term borrowings.

**Equity includes all capital and reserves of the Group that are managed as capital.

(ii) Categories of financial instruments

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Recorded at amortised cost		
Financial assets		
Cash and bank balances	2,917.84	2,492.80
Investments	1,207.04	1,261.32
Trade receivables	181.72	161.03
Loans	58.52	54.77

Other financial assets	188.52	156.01
Financial liabilities		
Borrowings	61.83	68.16
Trade payables	422.29	269.27
Other financial liabilities	1,062.81	1,071.34

(iii) Financial risk management objectives

The Group's corporate treasury function monitors and manages the financial risks relating to the operations of the Group by analysing exposures by degree and magnitude of risks. These risks include market risk (including currency risk and price risk), credit risk and liquidity risk.

(iv) Market Risk

The Group's activities is exposed primarily to the financial risks of changes in foreign currency exchange rates.

Market risk exposures are measured using sensitivity analysis.

There has been no change to the Group's exposure to market risks or the manner in which these risks are being managed and measured.

(v) Foreign Currency risk management

The company is not subject to significant transactions denominated in foreign currencies. The company does not have earnings in foreign currency but the foreign currency outgo made during the year is ₹ 0.50 crore (2020-21: ₹201.89 crore) against which the net gain/(loss) on foreign currency transactions recorded in the books is insignificant. Consequently, exposures to exchange rate fluctuations are limited.

(vi) Interest rate risk management

The Group is exposed to interest rate risk because the Group has borrowed the funds at floating interest rate in the Financial year 2015-16. The current effective interest rate used by the Group is bank's base rate as per bank advice to record interest expense till the moratorium period of 4 years. However after moratorium period, the bank will charge at its bank base rate and spread which shall be reset on yearly basis from the date of first draw down.

The Group is exposed to the change in bank base rate as well as additional spread if reset by the bank during the tenure of the loan. A 50 basis points increase / decrease in the interest rate as at 31 March 2022 will lead to ₹ 0.21 crore (31 March 2021 will lead to ₹ 0.34 crore increase / decrease in the profit recorded during that period.

(vii) Other price risks

The company is not exposed to price risk as its investments in debt based marketable securities are held in a business model to collect contractual amounts at maturity and are carried at amortised costs. Thus the change in fair value of these investments does not impact the Company.

(viii) Credit risk management

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. The Company has limited exposure to credit risk owing to the balance of trade receivables as explained in Note no. 12. Company's bank balances and investments in marketable securities are held with a reputed and creditworthy banking institution resulting to limited credit risk from the counterparties.

(ix) Liquidity risk management

The Group manages liquidity risk by maintaining adequate reserves and continuously monitoring forecast and actual cash flows and by matching the maturity profiles of financial assets and liabilities.

The table below provides details regarding the contractual maturities of financial liabilities including estimated interest payments as at March 31, 2022;

(₹ in crore)						
Particulars	Carrying amount	Due in 1st year	Due in 2nd to 3rd year	Due in 4th to 5th year	Due after 5th year	Total contracted cash flows
Financial Liabilities						
Borrowings and interest thereon	62.46	7.48	12.49	9.73	13.36	43.06
Trade payable	422.29	422.29				422.29
Other financial liabilities	1,062.18	485.96	183.39	140.61	286.98	1,096.94

The table below provides details regarding the contractual maturities of financial liabilities including estimated interest payments as at March 31, 2021;

(₹ in crore)						
Particulars	Carrying amount	Due in 1st year	Due in 2nd to 3rd year	Due in 4th to 5th year	Due after 5th year	Total contracted Cash Flows
Financial Liabilities						
Borrowings and interest thereon	68.58	8.62	25.14	9.73	13.36	56.85
Trade payable	269.27	269.27				269.27
Other financial liabilities	1,070.92	484.65	187.22	95.25	341.74	1,108.86

The table below provides details regarding the contractual maturities of financial assets including estimated interest receipts as at March 31, 2022:

(₹ in crore)						
Particulars	Carrying amount	upto 1 year	1-3 year	3-5 year	More than 5 year	Total contracted cash flows
Non-current investments**	638.77	48.94	207.45	175.04	444.66	876.09
Trade receivables	181.72	181.72	-	-	-	181.72
Loans	58.52	11.60	15.18	9.31	22.43	58.52
Other financial assets	163.16	77.38	57.23	7.52	21.03	163.16

The table below provides details regarding the contractual maturities of financial assets including estimated interest receipts as at March 31, 2021:

(₹ in crore)						
Particulars	Carrying amount	upto 1 year	1-3 year	3-5 year	More than 5 year	Total contracted cash flows
Non-current investments**	650.49	49.75	219.10	184.54	490.89	944.28
Trade receivables	161.03	161.03	-	-	-	161.03
Loans	54.77	10.63	19.68	12.81	11.65	54.77
Other financial assets	128.65	60.71	34.29	7.61	26.04	128.65

(x) Financing facilities

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Unsecured bank overdraft facility, reviewed annually and payable at call*	150	150
amount used	70	70
amount unused	80	80
Total	150	150

*The Group had been sanctioned a term loan of ₹150.00 crores by HDFC Bank Limited for a capital outlay of ₹280.00 crores for funding the Multi Modal Logistics Park being set up in district Ludhiana vide their sanction letter dated 31.07.2015. The bank had disbursed of ₹70.00 crores against the sanctioned loan.

(xi) Fair value measurements

None of the Group's financial assets and financial liabilities are measured at fair value at the end of the reporting period.

(xii) Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required).

Particulars		(₹ in crore)				
		As at March 31, 2022		As at March 31, 2021		
		Fair value hierarchy	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets						
Non-current investments**	Level 2		638.77	689.49	650.49	765.19
Employee Loan including interest*	Level 2		58.52	58.52	54.77	54.77
Fixed Deposits with interest*	Level 2		13.50	13.50	24.21	24.21
Trade receivables*	Level 2		181.72	181.72	161.03	161.03
Other financial assets*	Level 2		149.67	149.67	104.44	104.44
Financial Liabilities						
Borrowings	Level 2		62.46	62.46	68.58	68.58
Trade payables*	Level 2		422.29	422.29	269.27	269.27
Other financial liabilities*	Level 2		1,062.18	1,062.18	1,070.92	1,070.92

* There is no significant change in the fair value of these financial assets and financial liabilities, therefore fair value is equal to its carrying value.

** These investments include investments made in tax free bonds only.

The fair values of the financial assets and financial liabilities included in the level 2 categories above have been determined in accordance with generally accepted pricing models based on a discounted cash flow analysis, with the most significant inputs being the discount rate that reflects the credit risk of counterparties.

Note 48. Contingent liabilities and contingent assets

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
a). Outstanding Letters of Credit and bank guarantees	116.16	129.81

- b). Claims against the Company not acknowledged as debt, net of advances/payments under protest, arbitration, court orders, etc. [include claims of ₹669.49 crore (2020-21: ₹617.33 crore) pending in arbitration/courts pursuant to arbitration awards] 839.67 767.17
- c). Contingent liabilities are disclosed to the extent of claims received and include an amount of ₹25.82 crore (2020-21: ₹45.47 crore), which may be reimbursable to the company. Any further interest demand on the basic claim is not considered where legal cases are pending, as the claim itself is not certain. No provision has been made for the contingent liabilities stated above, as on the basis of information available, careful evaluation of facts and past experience of legal aspects of the matters involved, it is not probable that an outflow of future economic benefits will take place.
- d). A demand of ₹61.43 crore received from SDMC towards property tax of ICD/Tughlakabad whereas as per the opinion of Advocate no provision of property tax was being made in the books earlier and no demand were ever received in this regard. Out of ₹61.43 crore an amount of ₹12.26 crore (2020-21: ₹10.76 crore & 2019-20: ₹1.50 crore) has been deposited with SDMC towards service charge as applicable on other PSU i.e., M/s DMRC . Stay order has been granted by H'nable Delhi High Court & Final Order is awaited. ₹ 49.17 crore has been included in the contingent liability.
- e) As per assessment orders under section 143(3) of the Income Tax Act, 1961, the Assessing Officer (AO) disallowed certain claims of the company, mainly deduction under section 80IA in respect of Rail System for assessment years 2003-04 to AY 2007-08 & AY 2009-10 to AY 2015-16 and Inland Ports (ICDs/CFSS) for assessment years 2003-04 to AY 2015-16.
- f). In appeal, deduction for Rail System for AY 2003-04 to AY 2005-06 & AY 2011-12 to AY 2015-16 has been allowed by CIT (A) & for AY 2006-07 to AY 2014-15 has been allowed by ITAT/Delhi in favour of CONCOR.
- g). On the matter of deduction for Inland Ports, same has been allowed by the Hon'ble Supreme Court & Delhi High Court for AY 2003-04 to AY 2005-06 & AY 2007-08 to AY 2009-10, by ITAT-Delhi for AY 2006-07, AY 2010-11 to AY 2014-15.
- h). Disallowance of SFIS Scrips For AY 2013-14 has been quashed by Hon'ble ITAT/Delhi and Department has filed appeal against the orders with Hon'ble High Court/Delhi. Further, Disallowance of SFIS Scrips for the AY 2015-16 has been allowed partially by CIT(A) & the company has filed appeal against these orders with Hon'ble ITAT/Delhi.

i). Disputed income tax liabilities (excluding interest) have been summarized as:			(₹ in crore)
Nature of Dispute	Assessment Year	Amount	
{A} Regular Assessment			
	2013-14	48.55	
	2014-15	2.37	
	2015-16	3.67	
	Total (A)	54.59	
{b} Appeals preferred by Department			
(i) On Misc. deductions allowed by CIT (A)	2015-16	40.26	
	Total (B)	40.26	
{C} Service Tax			
(i) One third share of service tax demand related to JWG-ACC	2002-08	1.48	
	Total (C)	1.48	
{D} Others:			
(i) Water Tax dispute – Kanpur	2001-till Date	1.48	

Total (D) **1.48**
Total (A+B+C+D) **97.81**

- j). The company entered into contract for supply of 1320 wagons by Hindustan engineering and Industries (HEI). After the supply of 1050 wagons, the contract was terminated during FY 2004-05, for non-fulfilment of obligation on the part of HEI. The company invoked the bank guarantee of ₹5.99 crore for refund of unadjusted advance and ₹7.37 crores towards performance guarantee for non fulfilment of terms of contract on the part of HEI. The matter was referred to an Arbitration Tribunal comprising three members, which has given majority award amounting to ₹39.58 Crores and interest @ 15% from date 22.05.2005 to 13.11.2013 amounting to ₹50.37 crore, totalling to ₹89.95 Crore + 18% interest p.a. from the date of award to the date of payment in favour of M/s Hindustan Engineering Industries on 13.11.2013. Minority award by Co-Arbitrator has been given amounting to ₹14.61 crore in favour of the company. The majority award given in favour of HEI has been challenged by the company under section 34 of Arbitration and Conciliation Act, 1996 in the High Court of Delhi at New Delhi on dated 07.03.2014. Hearing is schedule for 28.07.2022.
- k). The Company has executed "Custodian cum Carrier Bonds" of ₹24,722.83 crore (Previous year: ₹26,296.33 crore) in favour of Customs Department under the Customs Act, 1962. These bonds are of continuing nature, for which claims may be lodged by the Custom Authorities. Claims lodged during the year Nil (previous year: NIL).
- l). No further provision is considered necessary in respect of these matters as the company expects favourable outcome. It is not possible for the company to estimate the timing of further cash outflows, if any, in respect of these matters.
- m). During the year, the subsidiary in the Group (CONCOR Air) has the following contingent liabilities:

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Claims against company not acknowledged as debt		
Interest Levied by MCGM on Property Tax	0.99	2.18
Claims by Contractors	0.16	0.16
GST demand as per intimation FY 2017-18	0.11	-
Service tax (CERA audit demand / SCN received)	3.36	3.36
Total	4.62	5.70

- n). During the year, the subsidiary in the Group (FHEL) has the following contingent liabilities.
- (i) Carrots were stored by M/s GAPL in FHEL's facility. M/s GAPL disputed the rental and requested for arbitration. FHEL approached arbitrator to recover rental charge and handling charge of ₹0.87 crore and M/s GAPL approached Arbitrator for claim of ₹4.59 crore on quality issues. Arbitrator awarded ₹0.87 crore in favour of FHEL and ₹0.80 crore in favour of M/s GAPL. Both approached Hon'ble High Court and filed appeal against the Arbitrator award. The case is pending in High Court, Delhi.
- (ii) A Claim of ₹ 0.53 crore (Previous year: ₹ 0.53 crore) against FHEL has been filed by the Growers of Shimla area which is under arbitration proceeding. A counter claim of ₹1.69 crore (Previous year: ₹1.69 crore) has also been filed by the Company.
- (iii) M/s Pulkit Industries have invoked arbitration clause for 2 tenders. The claim amount is ₹ 0.19 crore plus interest. The arbitrator has awarded in favour of M/s Pulkit Industries which has been challenged by the FHEL and the matter has been pending with Patiala House Court.

- (iv) M/s J. Papyrus Packaging Pvt. Ltd. Has filed an execution petition as per the arbitration award of ₹0.09 crore. FHEL has challenged the award and also the execution petition at Sonapat court.
- (v) There is a net claim of ₹ 0.01 crore (Claim amount ₹ 0.02 crore (-) Salvage value realised from sale of of damaged fruits- ₹ 0.01 crore) from M/s DSF against the damaged to fresh apple due to accident at FHEL premises.
- (vi) HSIIDC vide its letter dated 26.09.2018 has communicated that they have revised the monthly lease rental from ₹1.50 per Sq. mtr per month to ₹ 15/- per Sq. mtr per month with annual increase of 10% every year w.e.f. 26.03.2018. However, HSIIDC has been requested to maintain the rental rate @ ₹1.50 per sq. mtr per month till FHEL starts earning profit. Thus, in case of any revision in the rental rate to ₹15/- per sq. mtr per month with annual increase of 10% every year w.e.f. 26.03.2018, there may arrive a liability of ₹5.57 crore.
- (vii) Mr. Surjeet Singh Rana prop. M/s Madadh Poultry Farm have file a recovery suit against FHEL Claiming an amount of ₹0.19 crore plus interest @18%.
- (viii) Madadh Poultry farm C/o Sushil Jindal have file a recovery suit against FHEL Claiming an amount of ₹0.18 crore plus interest @ 18%.
- o). No contingent assets and contingent gains are probable to the Group.

Note 49. Commitments for expenditure

- (a) Estimated amounts of contracts remaining to be executed on capital & other account (net of advances) and not provided for:

Particulars	(₹ in crore)	
	For the Year ended March 31, 2022	For the Year ended March 31, 2021
In relation to joint ventures and subsidiaries	97.33	102.79
On Capital Account	1,083.38	924.30
On Revenue Account	16.12	9.17

- (b) Details of capital Expenditure on enabling assets created on land not belonging to the Group are as under:

Particulars	As at March 31, 2022	As at March 31, 2021
Building	12.27	12.73
Railway Siding	8.00	8.00
Plant & Machinery	3.05	3.05
Electrical Fittings	2.81	2.81
Furniture	0.02	0.02
Others	0.18	0.18
Total	26.33	26.79

Out of the above capital expenditure ₹25.38 crore (2020-21: ₹24.88 crore) has already been charged to Statement of Profit & Loss.

Note 50. Value of imports calculated on C.I.F. basis

Particulars	(₹ in crore)	
	For the Year ended March 31, 2022	For the Year ended March 31, 2021
Raw materials	-	-
Capital goods	0.50	201.38
Stores & Spares	-	0.51

Note 51. Expenditure in foreign currency

Particulars	(₹ in crore)	
	For the Year ended March 31, 2022	For the Year ended March 31, 2021
Travelling	-	-
Training	-	-
Children Higher Education-Staff	-	-
Membership & Subscription	-	-
Consultancy Charges	-	-

Note 52

52. During the year, the company realised ₹64.24 crore (previous year ₹44.63 crore) (net of auction expenses) from auction of unclaimed containers. Out of the amount realized, ₹17.66 crore (previous year: ₹16.84 crore) is paid/payable as custom duty, ₹44.74 crore (previous year: ₹27.35 crore) has been recognised as income and the balance of ₹1.84 crore (previous year ₹0.44 crore) has been shown under Current Liabilities.

- Current liabilities include ₹Nil crore (As at March 31 2021 ₹Nil crore) towards unutilised capital grant received for acquisition of specific fixed assets in CONCOR/business arrangements. ₹Nil crore has been recognised in the Statement of Profit and Loss for the year ended March 31, 2022(previous year: ₹NIL).
- Current liabilities include ₹1.82 crore (As at March 31 2021 ₹1.82 crore) towards unutilised revenue grant received from National Horticulture Board for offsetting the freight for the Horticulture Projects.
- Out of the capital grant of ₹60.90 crore (previous year: ₹65.27 crore), an amount of ₹4.78 crore (previous year: ₹4.37 crore) has been recognised in the Statement of Profit and Loss and the balance of ₹56.12 crore (previous year: ₹60.90 crore) is shown under liabilities.

Note 53. The Particulars of dues to Micro, Small and Medium Enterprises under Micro, Small and Medium Enterprises Development Act, 2006 (“MSMED Act”)

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Principal amount due to suppliers under MSMED Act at the year end. (Refer Note 27 & 28)	31.83	24.98

Note: The above information has been disclosed in respect of parties which have been identified on the basis of the information available with the Company.

Note 54. Remittance in foreign currency for dividend

The company has not remitted any amount in foreign currency on account of dividend during the year.

Provisions relating to disclosure of information as required by Companies Act, 2013 in case of companies other than service companies are not applicable, as the company has no manufacturing, trading and financing activities.

Note 55. Details of Scrips, if any

Company is entitled for Served from India Scheme (SFIS) of the government of India, SFIS scrip under the scheme can be utilized within 24 months from the date of issue of scrips for duty credit for import of capital goods & payment

of excise duty on domestic purchases.

Details of utilisation of these Scrips are as follows:

Particulars	(₹ in crore)	
	As at March 31, 2022	As at March 31, 2021
Opening Balance	-	60.30
Received during the year	-	-
Utilisation during the year for:	-	-
Payment of Excise Duty	-	-
Payment of Custom Duty	-	(19.38)
Expired during the year	-	(40.92)
Closing balance	-	-

Note 56

56. Works carried out by Railways/its units for the company are accounted for on the basis of correspondence /estimates/advice etc.

Note 57

57. India Gateway Terminal (P) Ltd. (IGTPL) is a joint venture of CONCOR with Dubai Port International (DPI) for setting up and managing of container terminal at Cochin. Though CONCOR's share in the accumulated losses (as per unaudited financial statements for FY 2021-22) of this JV exceeds its investment of ₹54.60 crores as on 31st March 2022, no provision for diminution in the value of investment has been made, as with the management's consistent review and implementation of appropriate business strategy, the company has already made a turnaround. The same is clearly established from the unaudited financial statements of IGTPL for FY 2021-22.

Management has also tested this investment for impairment in accordance with the conditions laid down under IND AS-36 "Impairment of Assets". As per the impairment testing carried out by the management, it has been established that the Value in Use i.e., the present value of future expected cash flows that will accrue from the improving/enhancing of its asset's performance exceed the carrying value of investment. IND AS-36 states that impairment needs to be provided if and only if the carrying value of investments exceeds its value in use or fair value.

Note 58

58. Till the financial year 2019-20, CONCOR has been paying Land License Fee (LLF) to the Railways on the railway land leased to it on the basis of number of Twenty Foot equivalent units (TEUs) handled.

Ministry of Railways, Government of India vide its order no.2015/LML-II/13/4 dated 19.03.2020, had communicated that the LLF applicable on the Railway land leased to CONCOR shall now be charged w.e.f. 01.04.2020 as per extant policy of Railways i.e. @6% of the value of land, which will be further increased 7% annually.

Accordingly, as per the company assessment, an amount of ₹339.14 crore has been paid as Land License fee to Indian Railways in current financial year as per extant policy of Railways.

59. Title deeds of Immovable Properties not held in name of the company

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company
Property, plant and equipment(PPE)	FREEHOLD LAND as Krishnapatnam (Land Area- 141.95 Acs)	31,21,10,602	Andhra Pradesh Industrial Infrastructure Corporation	Not Applicable	21-Mar-18	As per the clause 3 of the sale agreement, Sale deed can be executed only upon implementation and going into Commercial production. The commercial production is yet to commence.
Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at Nagalapalle	8,85,542.06	South Central Railway	Not Applicable	01-Apr-21	A draft agreement has been submitted by Railways and is still under process.
Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at MMLP Visakhapatnam (1.329 acres towards rail connectivity)	2,48,84,616.82	East Coast Railway	Not Applicable	01-Apr-21	A draft agreement has been submitted by Railways and is still under process.
Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at MMLP Visakhapatnam (Land area of main MMLP is 97.08 Acres)	94,28,85,681.88	Visakhapatnam Port Trust	Not Applicable	26-Dec-12	A draft agreement has been submitted by VPT and certain corrections have been proposed which are yet to be accepted by VPT.

Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at MMLP Visakhapatnam for 11.07 acres	5,07,66,486.51	Visakhapatnam Port Trust	Not Applicable	27-Jun-16	A draft agreement has been submitted by VPT and certain corrections have been proposed which are yet to be accepted by VPT.
Property, plant and equipment(PPE)	LEASE HOLD LAND as ROU Asset at MMLP Naya Raipur (land area 98.5 acres)	1,14,69,96,188.95	Naya Raipur Development Authority	Not Applicable	Pending since 2016	A draft agreement has been sought from NRDA and is yet to be received. A reminder has also been issued on 10.03.2022.
Property, plant and equipment(PPE)	LEASEHOLD AT SRO (RAILWAY QUARTER)	1,30,00,000.00	Southern Railway	Not Applicable	Pending since 2010	Lease agreement pending with Zonal Office ,Southern Railway
Property, plant and equipment(PPE)	LEASEHOLD AT SRO (REGIONAL OFFICE BUILDING)	2,00,00,000.00	Southern Railway	Not Applicable	Pending since 2014	Lease agreement pending with Zonal Office ,Southern Railway
Property, plant and equipment(PPE)	Residential Building	17,00,000.00	Southern Railway	Not Applicable	11-Jun-99	Lease agreement pending with Zonal Office ,Southern Railway
Property, plant and equipment(PPE)	Residential Building	22,00,000.00	Southern Railway	Not Applicable	01-Jun-98	Lease agreement pending with Zonal Office ,Southern Railway.
others	LEASE HOLD LAND at Sanath Nagar (847 Sq.yards)	5,04,950.00	South Central Railway	Not Applicable	23-Sep-98	Since the land was directly handed over by Spl Deputy collector, Hyderabad to COCNOR for the purpose of diversion of road , no agreement was executed by CONCOR with Railways.
Others	Land	42,77,24,118.77	Syama Prasad Mookerjee Port Trust	Not Applicable	25-02-2004	CONCOR has requested Kolkata port for concessional lease rent through several letters and meetings by Area Head and CGM but decision of Port is pending. CONCOR has paid LLF @50% of the offered rate upto July'20 and it is pending from August'20.

Others	Land	0.00	South Eastern Railways	Not Applicable	01-02-1992	Land lease Agreement has expired on 31.01.22. CONCOR has written a letter to Rly for renewal of Land Licensing agreement as per joint measurement area of 52406.36 sqm. But Rly has sent a letter for signing of drawing with an area of 53425.2 sqm. For further processing of renewal of agreement. It is pending for difference of Area.
Others	Land	0.00	South Eastern Railways	Not Applicable	26-08-2016	Renewal due from 25.08.2021. Rly has been requested for renewal of Land License at BM value of land. It is pending with Rly.
Others	Land	0.00	Odisha Industrial Infrastructure Development Corporation (IDCO)	Not Applicable	08-07-2021	To be executed. For execution of lease deed, payment of Registration and stamp duty has been approved by CA. Lease deed to be executed shortly.
Others	Land	0.00	South Eastern Railways	Not Applicable	01-02-1992	Lease deed has not been executed.
Property, plant and equipment(PPE)	Land	11,38,34,006.00	Farmers name	Not Applicable	03-Mar-14	Acquisition completed but Updation in Government record pending.

60. There are no Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:(a) repayable on demand; or(b) without specifying any terms or period of repayment.

61. Details of Crypto Currency or Virtual Currency:-The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

62. Details of Benami Property held:-The Company does not hold any benami property under the Benami Transactions (Prohibition) Act, 1988. and no proceedings have been initiated or pending against the company under the said Act.

63. The Company does not have any borrowings outstanding as on 31.03.2022 and has not borrowed any funds from banks or financial institutions on the basis of security of current assets during Financial Year 2021-22. Considering the same, the company has not been declared as wilful defaulter by any bank or financial Institution or other lender and no charges or satisfaction are yet to be registered with ROC beyond the statutory period.

64. Relationship with Struck off Companies:- The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

65. The company has complied with provision related to the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017

66. No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

67. The company has not received any fund from any person(s) or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

68. The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Further, there were no previously unrecorded income and related assets which were required to be properly recorded in the books of account during the year.

69.(a) Unless otherwise stated, the figures are in rupees crore. Previous year's figures have been restated, regrouped and rearranged, wherever considered necessary.

(b) Balances of Sundry Debtors, Sundry Creditors and advances to other parties including Railways shown in financial statements are subject to confirmation/reconciliation.

70. (a) In FY 2021-22, an amount of ₹ 15.66 crore (In FY 2020-21-₹ 46.32 crore) has been utilized on various social activities undertaken including development of aspirational districts adopted by CONCOR by taking up health activities in three districts i.e. Shravasti, Asifabad & Vishakhapatnam under CONCOR Corporate Social Responsibility (CSR). Apart from above activities in aspirational districts, CONCOR has undertaken various other activities as per its CSR policy and Companies Act 2013. Some of the major projects are related to creating infrastructure for schools, procurement of medical equipments, provided oxygen concentrators and ventilators to hospitals, covid-19 vaccination camps, cancer detection camps, cochlear implants surgeries, sports facilities upgradation, construction of community toilets, skill development trainings, environment activities, contribution towards Armed Forces Flag Day Fund etc.

(b) Disclosure with regard to CSR activities under section 135 of the Companies Act:-

(₹ in crore)

Particulars	For the Year ended	
	March 31, 2022	March 31, 2021
(i) amount required to be spent by the company during the year	39.72	60.29
(ii) amount of expenditure incurred	15.66	46.32
(iii) shortfall at the end of the year	24.07	13.97
(iv) total of previous years shortfall	6.28	

(v) reason for shortfall: Some amounts allocated for spending towards CSR could not be utilized during the year as there are certain projects on-going in nature which are spread over few years and also due to the impact of COVID-19 pandemic and unavailability of labours, manpower, executing agencies, etc.

(vi) nature of CSR activities: Company identified the areas of CSR activity as per provisions of schedule VII of Companies Act 2013, which include health & medical care, sanitation, education/literacy enhancement, community development, rural development, environment protection, conservation of natural resources, and infrastructure development.

(vii) No transactions with related parties, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard.

(viii) No provision is made with respect to a liability incurred by entering into a contractual obligation.

71. Additional information pursuant to para 2 of general instructions for the preparation of consolidated financial statements:

Name of the entity in the Group	Proportion of ownership interest as on 31.03.2022	Net Assets, i.e., total assets minus total liabilities		Share in profit or loss		Share in other comprehensive income		Share in total comprehensive income	
		As % of consolidated net assets	Amount	As % of profit or loss	Amount	As % of consolidated other comprehensive income	Amount	As % of total comprehensive income	Amount
Container Corporation of India Limited Subsidiaries		99.27	10,777.30	100.96	1,062.34	(209.38)	(1.34)	100.77	1,061.00

Indian									
1. Fresh And Healthy Enterprises Ltd. (wholly owned)	100%	0.31	33.29	(0.35)	(3.73)	-	-	(0.35)	(3.73)
2. CONCOR Air Limited. (wholly owned)	100%	0.22	24.24	(0.92)	(9.65)	-	-	(0.92)	(9.65)
3. SIDCUL CONCOR Infra Company Ltd.(partly owned)	74%	0.62	66.81	0.01	0.16	-	-	0.01	0.16
4. Punjab Logistics Infrastructure Ltd.(partly owned)	51%	0.75	81.95	(0.29)	(3.02)	(4.69)	(0.03)	(0.29)	(3.05)
Sub Total			10,983.59		1,046.10		(1.37)		1,044.72
Adjustment arising out of consolidation		(7.59)	(824.07)	(1.41)	(14.88)	-	-	(1.41)	(14.88)
Non-controlling Interests in all subsidiaries		0.93	101.11	(0.27)	(2.85)	-	-	(0.27)	(2.85)
Associates (Investment as per the equity method)									
Indian									
1. HALCON	50%	0.03	3.27	0.01	0.08	-	-	0.01	0.08
2. Pipavav Integrated Logistics-HUB (PILH)	50%	0.01	0.84	(0.02)	(0.23)	-	-	(0.02)	(0.23)
Joint Ventures (Investment as per the equity method)									
Indian									
1. Star Track Terminals Pvt. Ltd.	49%	0.22	23.81	0.17	1.84	0.32	0.00	0.17	1.84
2. Transworld Terminals Dadri Private Limited (formerly known as Albatross Inland Ports Private Limited)	49%	0.27	29.21	0.45	4.71	(5.74)	(0.04)	0.44	4.68
3. Gateway Terminals India Pvt. Ltd.	26%	2.51	272.10	(0.15)	(1.60)	2.03	0.01	(0.15)	(1.59)
4. India Gateway Terminal Pvt. Ltd.	11.87%	(0.04)	(4.20)	0.68	7.17	315.91	2.02	0.87	9.19

5. TCI-CONCOR Multimodal Solutions Pvt. Ltd.	49%	0.10	10.86	0.26	2.75	-	-	0.26	2.75
6. Container Gateway Limited	49%	-	-	-	-	-	-	-	-
7. Allcargo Logistics Park Pvt. Ltd.	49%	0.16	17.21	0.61	6.47	-	-	0.61	6.47
8. CMA-CGM Logistics Park (Dadri) Pvt. Ltd.	49%	0.15	16.58	0.34	3.55	-	-	0.34	3.55
9. AngulSukinda Railway Ltd.	26%	2.08	225.44	0.01	0.14	1.54	0.01	0.01	0.15
Foreign									
1. Himalayan Terminals Pvt. Ltd.	40%	0.01	0.91	(0.09)	(0.98)	-	-	(0.09)	(0.98)
Total		100.00	10,856.66	100.00	1,052.27	100.00	0.64	100.00	1,052.91

72. In respect of JV Gateway Terminals India Private Limited, Company share is 26%. As reported previously, the Companies revenue is determined by Tariff Authority for Major Ports (TAMP) based on the applicable tariff guidelines. TAMP notified a reduction of tariff by 44.28% as compared to the existing rates vide its order dated July 2, 2012 w.e.f. February 12, 2012.

The said order was challenged by the company and against which Bombay High Court issued an interim order on July 2, 2012 stating “Pending further orders the petitioners shall be permitted to charge and collect the tariff at the rates prevailing prior to impugned order dated January 19, 2012. However the petitioners shall keep the account of every such transaction and in the event of the petitioners not succeeding in the writ petition, collection of any amounts by the petitioners over and above the tariff prescribed by the impugned order, shall be subject to the further orders of this court.” A petition has also been filed by the Indian Private Ports & Terminals Association at Delhi high court, which is being heard.

The company has been legally advised on the matter on the merits of case and also company’s right to use the funds collected for the operations of the company. Based on legal advice obtained, the company is recognizing revenue at gross level in the books and utilizing the funds collected on the invoice raised for the day to day operation of the company. The company is also paying the revenue share to JNPT on the gross amount collected based on the MOU entered between both the parties.

Income from Port Services for the year includes revenues of ₹ Nil crore (previous year : ₹0.67 crore) pertaining to differential tariff. Appropriation of income to JNPT for the year includes ₹Nil crore (previous year ₹0.24 crore) pertaining to differential tariff. As at March 31, 2022, the Company has accounted revenue of ₹2,457.26 crore (Previous year : ₹2457.26 crore) pertaining to differential tariff and has appropriated income to JNPT of ₹872.40 crore (as at March 31, 2021 : ₹872.40 crore) on the above differential tariff or the period February 23, 2012 to March 31, 2022.

73. Approval of financial statements

The financial statements were approved for issue by the board of directors in its meeting held on 19th May, 2022.

In terms of our report attached
For S. N. Nanda & Co.
Chartered Accountants
FRN-000685N

For and on behalf of the Board of Directors

S. N. Nanda
Partner
Membership no. 005909

(V. Kalyana Rama)
Chairman & Managing Director
(DIN:07201556)

(Manoj K. Dubey)
Director (Finance)
(DIN:07518387)

(Harish Chandra)
Executive Director
(F) & CS

Place: New Delhi
Date: 19th May, 2022

S. N. NANDA & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CONTAINER CORPORATION OF INDIA LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **CONTAINER CORPORATION OF INDIA LIMITED** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities, which comprise the consolidated Balance Sheet as at 31st March 2022, the consolidated Statement of Profit and Loss (including other comprehensive income), the Consolidated Cash Flow Statement, the Consolidated Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group and its associates and jointly controlled entities as at March 31, 2022 and their consolidated profit (including other comprehensive income), their consolidated changes in equity and their consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of consolidated financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated statements under the provisions of the Act and the Rules made there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:

S. No.	Key Audit Matters	How our Audit addressed the Key Audit Matters
1.	<p>Punjab Logistics Infrastructure Limited</p> <p>Contingent Liability:</p> <p>The company is in the process of getting approval of building plan of its Multi Model Logistics Park from PUDA which in the judgment of the management would not eventually lead to any financial liability.</p> <p>The company has not disclosed the same as contingent liability as required under Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets.</p>	<p>Our Audit Procedures involves the following activities:</p> <ul style="list-style-type: none"> • Understanding the process of estimation, recording and reassessing provisions and contingencies. • The review of Board of Directors minutes to understand the current status of building plan approval process. • Review of Management representations and discussions with the management. <p>We have relied upon the management assessment.</p>

Information other than the Consolidated Financial Statements and Auditor's Report thereon

The holding company's Board of Directors is responsible for the other information. The other information comprises the Management Discussion and Analysis, Director's Report including annexure to Director's Report, Business Responsibility Report, Corporate Governance, ten years Financial/physical performance and data and letter from Chairman & Managing Director are included in the annual report of the holding company but do not include the consolidated financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this Auditor's Report

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Holding Company's Board of Directors is responsible for the preparation and Presentation of these Consolidated Financial Statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance (including other comprehensive income), consolidated statement of changes in equity and consolidated cash flows of the Group including its Associates and Jointly controlled entities in accordance with the accounting principles generally accepted in India including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from

material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial statements by the Directors' of the Holding Company, as aforesaid.

In preparing the consolidated financial statements the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities 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 Group or to cease operations or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement 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 consolidated financial statements.

As part of an audit in accordance with SA's, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial statement whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group and its associates and jointly controlled entities has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exist we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and jointly controlled entities to express an opinion on the

consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that individually or in aggregate makes it probable that the economic decisions of reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Emphasis of Matter

We draw the attention to the following:

1. Container Corporation of India Limited

- a) Refer Note 38.2 of 38(a) and 58, which describe payment of Land Licence Fee to Indian Railways for land leased to it on the basis of company's assessment and is not final. In view of the uncertainty of the lease terms, no Right of Use (ROU) has been assessed as required under Ind AS 116.
- b) Balances of Sundry Debtors, Sundry Creditors and Advance to Other Parties including Railways are subject to confirmation and reconciliation, as referred to note no. 69(b). These balances include outstanding for more than 3 years. The effect of the same is not ascertainable.

2. Punjab Logistics Infrastructure Limited

During the year under audit, Employee benefit expenses consisting of contractual staff charges of Rs 1711 thousand paid to employees hired on contract basis have been disclosed under the head 'Other Expenses' in the Statement of Profit and Loss.

3. Fresh & Healthy Enterprises Limited

- a) Note No. 8(c) of their financial statements in respect of sundry debtors there is uncertainty related to the outcome of the lawsuit filed against various sundry debtors. The company has taken appropriate action in this respect.

- b) Note No. 8(a) of their financial statements, the amount recoverable as customer from Bharti Wallmart Agri Systems is Rs. 3,00,036 as such amount was outstanding since more than 3 years. No recovery suit has been filed by the company against Bharti Wallmart Agri Systems. The time limit to initiate legal action has already expired as per Limitation Act 1963. The company has to consider to write-off the same in succeeding financial year 2022-2023, after due exhaust of all steps of recovery.
- c) As per Note No. 22 of their financial statements, the company has made the provision for gratuity payable of Rs.33,39,523 for employees who have been permanently absorbed by Container Corporation of India Limited w.e.f. 2017-18. The provision is pending in books since 2017-18. As per the explanation given to us, the employees are entitled to transfer of Gratuity in Container Corporation of India Limited as for the amount computed as per the guidelines of the company. Action on this liability needs to be taken.
- d) As per Note No. 22 of their financial statements, the company has made the provision for leave encashment payable of Rs.40,10,472/- for employees who have been permanently absorbed by Container Corporation of India Limited w.e.f. 2017-18. As per the explanation given to us, the provision for Earned Leave Encashment has been made as per the provisions of Leave Encashment Rules of the company. Action on this liability needs to be taken.

4. CONCOR Air Limited

- a) Whereas the revenue as per books stands reconciled with GSTR returns filed, however, there are differences in input availed as per books and as availed in the GST returns filed with the authorities. The same, however do not corroborate with the figures reflected in GST Annual Return for the FY 2020-21. Further the inputs as per the books need to be reconciled with the online credit available under the Co's GSTIN Vide GSTR 2A report.
- b) The balance related to debtors, vendors, advance received from customers, TDS clearing account payable to customers etc. are subject to confirmation. Refer Note No. 36 of their financial statements. Further, the TDS Clearing account constitutes balances pending for more than 3 years and also include balances of parties with whom there are no dealings or demands from the parties for any recovery.
- c) Whereas the company is working in the direction of spending the amount required as per the prescribed percentage of net profits towards "Corporate Social Responsibility" however, the company could not spend the required amount within the financial year 2021-22. Balance of Rs 1.60 Lakh is required to be spent (Refer Note 39 of their financial statements).
- d) An amount of Rs 22.36 lakhs for AY 2019-20 and Rs 0.89 lakhs for AY 2015-16 [being amount reflected under Company's Income Tax login (Form 26AS) at a later stage] have been considered as Income Tax Refundable vide Note No.5 of their financial statements. The Income Tax Return, has however, not been revised to claim the same and the same has got time barred to be revised. The amount, therefore, may not get recovered as claimed in the Final Accounts.
- e) As per Company's Accounting Policy, depreciation shall be provided as per the provisions of schedule 2 on SLM basis. Attention is, therefore, drawn to Note-40 of their financial statements, wherein the company has declared that on account of value of assets getting scrapped to Rs. 1 on the end date of concession agreement with MIAL, it has taken depreciation on the basis of useful life as per Companies Act or the period of concession arrangement with MIAL, whichever is lower.
- f) Debtors of the company constitutes a balance of Rs 75.39 lakhs, which pertains to M/S. Jet Airways. The said debtor is under resolution process and the company has decided to file an appeal to NCLAT against the amount acknowledged by the Resolution Professional (Refer Note-43 of their financial statements). The company has, however, not made any provision for doubtful debts against the referred amount.
- g) Attention is drawn to Note No. 41 of their Financial Statements, which indicates that the board has decided to consider transfer and sale of concessional rights and Fixed Assets of CONCOR AIR LTD.

The concession period with MIAL is up to January 2026 but in the interest of CONCOR AIR LTD, the termination is being considered before the expiry of concession period. The company is considering other business options; however, currently this is the only business the company is handling, therefore, the continuing of business in future will depend on the firming up of other business opportunities.

As stated in the point, this event indicates that a material uncertainty exists on the company's ability to continue in earlier business.

Our opinion is not modified in respect of the above stated matters.

Other Matter

We did not audit the financial statements/ financial information of 4 subsidiaries, whose financial statements/ financial information reflect total assets of Rs. 441.18 Crores as at 31st March 2022, total revenues of Rs. 97.91 Crores and net cash flow amounting to Rs. (0.68) Crores for the year ended on that date as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net profit of Rs. 2.82 Crores for the year ended 31st March 2022 as considered in the consolidated financial statements, in respect of 3 jointly controlled entity, whose financial statements / financial information have not been audited by us. These Financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and jointly controlled entities and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries and jointly controlled entities, is based solely on the reports of the other auditors.

The consolidated financial statements also include the Group's share of net profit of Rs. 21.07 Crores for the year ended 31st March 2022 as considered in the consolidated financial statements, in respect of nine (9) jointly controlled entities, whose financial statements / financial information have not been audited by us. These financial statements / financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and jointly controlled entities and our report in terms of sub sections (3) and (11) of Section 143 of the Act in so far so it relates to the aforesaid subsidiaries and jointly controlled entities, is based solely on such unaudited financial statements / financial information. In our opinion and according to the information and explanations given to us by the Management, this financial statements / financial information is not material to the Group.

Our opinion on the consolidated financial statements and our report on Other Legal and Regulatory Requirements below is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- b. In our opinion proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so for as it appears from our examination of those books and the reports of the other auditors.
- c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss [including other comprehensive income), Consolidated statement of changes in equity and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d. In our opinion the aforesaid consolidated Financial Statements comply with the Ind AS specified under section 133 of the Act.

- e. As per notification number G.S.R. 463(E) dated 5th June 2015 issued by Ministry of Corporate Affairs, section 164(2) of the Act regarding the disqualification of Directors is not applicable to the holding company since it is a Government Company. On the basis of reports of the statutory auditors of its subsidiary companies, associate companies and jointly controlled companies incorporated in India none of the directors of the Group companies, its associate companies and jointly controlled companies incorporated in India is disqualified as on 31st March 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of internal financial controls over financial reporting of the Group and the operating effectiveness of such controls refer to our separate report in "**Annexure -A**".
- g. Compliance of directions issued by Comptroller & Auditor General of India in terms of Sub section (5) of Section 143 of the Act is attached as '**Annexure -B**'
- h. With respect to the other matters to be included in the Auditor's Report as per notification number G.S.R. 463(E) dated 5th June. 2015 issued by Ministry of Corporate Affairs section 197(16) of the Act regarding the Managerial remuneration is not applicable to the holding company since it is a Government Company. On the basis of reports of the statutory auditors of its subsidiary companies, Associate companies and jointly controlled companies incorporated in India, the remuneration paid by the respective companies to their directors during the year is in accordance with the provisions of section 197 of the Act.
- i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules. 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group its associates and jointly controlled entities- Refer Note 48 to the consolidated financial statements.
- (ii) The Group, its associates and jointly controlled entities did not have any material foreseeable losses on long-term contracts including derivative contracts.
- (iii) There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Holding Company and its subsidiary companies, associate companies and jointly controlled companies incorporated in India.
- (iv) (a) The management of the Company has represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries or jointly controlled entities to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The management of the Company has represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries or jointly controlled entities from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

The respective auditors of 2 subsidiary companies viz. M/S Fresh and Healthy Enterprises Limited and CONCOR Air Limited have not commented in respect of these matters in their Audit Reports.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company, nothing has come to our notice that has caused us

to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) As stated in Note 20.2 to the consolidated financial statements,

- (a) The final dividend proposed in the previous year, declared and paid by the Company during the year is in accordance with Section 123 of the Act, as applicable.
- (b) The interim dividend declared and paid by the Company during the year and until the date of this report is in compliance with Section 123 of the Act.
- (c) The Board of Directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable.

Date: 19th May 2022
Place : New Delhi

For S. N. Nanda & Co.
Chartered Accountants
FRN: 000685N

Sd/-
S. N. Nanda
Partner
M. No. 005909
UDIN: 22005909AJGHRW8625

Annexure - A to the Independent Auditors' Report

Referred to Paragraph 1 (f) under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements as of and for the year ended 31 March 2022, we have audited the internal financial control over financial reporting of **CONTAINER CORPORATION OF INDIA LIMITED** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities which are companies incorporated in India as of that date.

Management's Responsibility for Internal Financial Controls

The Respective Board of Directors/Management of the Holding Company, its subsidiary companies, its associates and jointly controlled entities which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI").

These responsibilities include the design implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Group and its associates and jointly controlled entities, based on our audit we conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by ICAI and the Standards on Auditing issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on internal financial controls system over financial reporting of the Group and its associates and jointly controlled entities.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

According to the independent Auditor's Report of CONCOR Air Limited, a wholly owned subsidiary of the holding company, following material weaknesses have been identified in by the auditor:-

Whereas the company has developed some internal financial control over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2022, there is an urgent need for development of a comprehensive Internal Financial Control Manual based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control Over Financial Reporting issued by the Institute of Chartered Accountants of India and devising of process for periodic verification of the various modules of the referred manual. The above inference is drawn based on the following weaknesses observed:-

- a. The company is running standalone IT system for revenue accounting and for accounting of receivables etc. which is not integrated with the financial package tally. The company needs to integrate the two and incorporate internal control and audit system to verify the correctness of data.
- b. System of obtaining debtors and creditors confirmation needs strengthening.
- c. System of reconciling the input taxes with GST returns and information available on the portal needs strengthening.
- d. System of accounting and reconciliation of TDS credits and certificates with advances received against the revenue needs a lot of strengthening and regular follow-ups.

Except to the matters mentioned above in respect of CONCOR Air Limited, a wholly owned subsidiary company of the holding company, in our opinion and to the best of our information and according to the explanations given to us, the Holding Company, its other subsidiary companies, its associates and jointly controlled entities which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the respective companies

considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Our aforesaid reports under Section 143(3) (i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting in so far as it relates to four (4) subsidiaries and three (3) Jointly Controlled entity audited by other auditors, is based on the corresponding reports of the auditors of such companies and in respect of nine (9) jointly controlled entities, is based on the certification provided by the management. Our opinion is not modified in respect of this matter.

For S. N. Nanda & Co.
Chartered Accountants
FRN: 000685N

Date: 19th May 2022
Place : New Delhi

Sd/-
S. N. Nanda
Partner
M. No. 005909
UDIN: 22005909AJGHRW8625

Annexure - B to the Independent Auditors' Report

Referred to Paragraph 1 (g) under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date

According to the information and explanations given to us we report as under:

Sl. No.	Directions u/s 143(5) of the Companies Act, 2013	Observations/Findings	Impact on Financial Statement
1	Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the Integrity of the accounts along with the financial implications, if any, may be stated.	<p>The Holding Company has system in place to process all the accounting transactions through IT system i.e. Oracle. The operational entries of the Holding Company like revenue, customer ledger account, pre-deposits accounts etc. have been recorded in a separate IT system (viz. DTMS, ETMS and CCLS) other than financial reporting IT system (viz. Oracle). Further, payroll of the Holding Company is maintained through RAMCO system and spares inventory of the Company is maintained through Maximo.</p> <p>Based on the audit procedures carried out and as per the information and explanations given to us, no accounting transactions have been processed/ carried outside the IT system. Accordingly, there are no implications on the integrity of the accounts.</p> <p>The Subsidiary M/s Fresh & Healthy Enterprises Limited: The Company has system in place to process accounting transactions through IT System. The operational entries of the Company like revenue, customer ledger accounts etc., have been recorded in Tally Prime. The payments and Company accounts are maintained in Tally Prime. The income generated through commercial software is transferred to accounting software through separate entries at monthly intervals. However, the Company has adequate internal control and audit systems to verify correctness of the entries collated and posted in Tally Prime.</p> <p>The Subsidiary M/s CONCOR Air Limited: The Company is running standalone IT system for revenue accounting and for accounting of receivables etc., which is not integrated with the financial package "Tally". The Company needs to integrate the two and incorporate internal control and audit system to verify the correctness of data.</p> <p>The Subsidiary M/s Punjab Logistics and Infrastructure Limited: The Company has system in place to process all the accounting transactions through IT system. The operational entries of the company like revenue,</p>	NIL

		<p>customer ledger account, pre deposits accounts etc. have been recorded in 2 separate IT systems (viz. DTMS) other than financial reporting IT system (viz. Tally ERP 9). The payments and company accounts are maintained in Tally ERP 9. The income generated through commercial software is transferred to accounting software through separate entries at monthly intervals.</p> <p>The Subsidiary SIDCUL CONCOR Infra Company Limited: The Company has system in place to process accounting transactions through IT System. The operational entries of the Company like revenue, customer ledger accounts, pre-deposit accounts etc., have been recorded in 3 separate IT system (viz. DTMS & ETMS) other than financial reporting IT System (viz. Tally ERP 9). The payments and Company accounts are maintained in Tally ERP 9. The income generated through commercial software is transferred to accounting software through separate entries at monthly intervals. However, the Company has adequate internal control and audit systems to verify correctness of the entries collated and posted in Oracle.</p> <p>Based on the audit procedures carried out and as per the information and explanations given to us, no accounting transactions have been processed/carried outside the IT system. Accordingly, there are no implications on the integrity of the accounts.</p>	
2	<p>Whether there is any restructuring of an existing loan or cases of waiver /write off of debts/loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated. Whether such cases are properly accounted for? (In case, lender is a Government Company, then this direction is also applicable for statutory auditor of lender Company).</p>	<p>According to the information and explanation given to us and based on our examination of records of the Holding Company, there has been no restructuring of existing loans or cases of waiver /write off of debts/loans/interest etc. made by the lender to the Company due to the Company's inability to repay the loan.</p> <p>The Subsidiary M/s Fresh & Healthy Enterprises Limited: Based on the information and explanation given to us, there are no such cases of waiver /write off of debts/loans/interest etc. Hence, this clause is not applicable.</p> <p>The Subsidiary M/s CONCOR Air Limited: Based on the information and explanation furnished to us by the management, there were no such cases of restructuring of loans or waivers/written off debts/loans/interest, etc. made by the Company during the financial year 2021-22.</p> <p>The Subsidiary M/s Punjab Logistics and Infrastructure Limited: Based on the verification of records and according to the information and</p>	NIL

		<p>explanations provided to us, there is no restructuring of an existing loan (or) waiver/write off debts/loans/interest etc., made by the lender due to Company's inability to pay.</p> <p>The Subsidiary SIDCUL CONCOR Infra Company Limited: Based on the information and explanation furnished to us by the management, there were no such cases of restructuring of loans or waivers/written off debts/loans/interest, etc. made by the Company during the financial year 2021-22.</p>	
3	<p>Whether funds (grants/ subsidy etc.) received/receivable for specific schemes from Central/State Government or its agencies were properly accounted for /utilized as per its term and conditions? List the cases of deviation.</p>	<p>Based on the information and explanation furnished to us, the Holding Company has not received (grant/subsidy etc.) towards any specific scheme from Central/State Government or its agencies by the Company during the financial year 2021-22.</p> <p>The Subsidiary M/s Fresh & Healthy Enterprises Limited: Based on the information and explanation furnished to us, there are no funds (grant/subsidy etc.) received/receivable in the Company and no assets received from Government or other authorities. Hence, not applicable.</p> <p>The Subsidiary M/s CONCOR Air Limited: Based on the information and explanations furnished to us, there were no such funds received/receivable for specific schemes from central/state agencies by the Company during the Financial Year 2021-22.</p> <p>The Subsidiary M/s Punjab Logistics and Infrastructure Limited: Based on the information and explanations furnished to us, there were no such funds received/receivable towards any specific schemes from Central/State agencies.</p> <p>The Subsidiary SIDCUL CONCOR Infra Company Limited: Based on the information and explanations furnished to us, there were no such funds received/receivable towards any specific schemes from Central/State agencies by the Company during the FY 2021-22.</p>	NIL

For S. N. Nanda & Co.
Chartered Accountants
FRN: 000685N

Sd/-
S. N. Nanda
Partner
M. No. 005909
UDIN: 22005909AJGHRW8625

Date: 19th May 2022
Place : New Delhi



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

भारतीय लेखा परीक्षा एवं लेखा विभाग
प्रधान निदेशक लेखापरीक्षा का कार्यालय
रेलवे वाणिज्यक, नई दिल्ली

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT
RAILWAY COMMERCIAL, NEW DELHI



4, दीनदयाल उपाध्याय मार्ग, नई दिल्ली 4, Deen Dayal Upadhyaya Marg, New Delhi-110002

संख्या/पी.डी.ए/आर.सी/AA-CONCOR/48-14/2022-23/248

दिनांक: 02.09.2022

सेवा में,

अध्यक्ष एवं प्रबंध निदेशक,
कंटेनर कॉर्पोरेशन ऑफ इंडिया लिमिटेड
कॉनकॉर भवन, सी-3, मथुरा रोड,
नई दिल्ली - 110 076.

महोदय,

विषय: 31 मार्च 2022 को समाप्त वर्ष के लिए कंटेनर कॉर्पोरेशन ऑफ इंडिया लिमिटेड के वित्तीय विवरणों (Standalone Financial Statements) पर कंपनी अधिनियम 2013 की धारा 143 (6) (b) के अंतर्गत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ।

मैं, कंटेनर कॉर्पोरेशन ऑफ इंडिया लिमिटेड (Standalone Financial Statements) के 31 मार्च 2022 को समाप्त वर्ष के वित्तीय विवरणों पर कंपनी अधिनियम 2013 की धारा 143 (6) (b) के अंतर्गत भारत के नियंत्रक एवं महालेखा परीक्षक की टिप्पणियाँ अग्रेषित कर रहा हूँ।

कृपया इस पत्र की संलग्नकों सहित प्राप्ति की पावती भेजी जाए।

संलग्न: यथोपरि

भवदीय,

विक्रम डी. मुरुगराज
02.09.2022

विक्रम डी. मुरुगराज
प्रधान निदेशक (रेलवे वाणिज्यक)

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS OF CONTAINER CORPORATION OF INDIA LIMITED FOR THE YEAR ENDED 31 MARCH 2022

The preparation of financial statements of Container Corporation of India Limited for the year ended 31 March 2022 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the Company. The Statutory Auditor appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act is responsible for expressing opinion on the financial statements under Section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under Section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 19 May 2022.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of Container Corporation of India Limited for the year ended 31 March 2022 under Section 143(6) (a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the Statutory Auditor and is limited primarily to inquiries of the Statutory Auditor and Company personnel and a selective examination of some of the accounting records.

Based on my supplementary audit, I would like to highlight the following significant matters under Section 143(6) (b) of the Act which have come to my attention and which in my view are necessary for enabling a better understanding of the financial statements and the related audit report:

- A. Comments on Profitability
Profit before Tax – Rs.1407.02 crore
Non-Current Financial Assets
Investment – Rs.1435.56 crore (Note No.5)

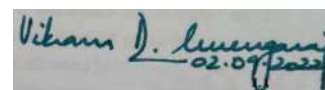
The Company has an equity investment of Rs.36.65 crore in its 100 per cent subsidiary viz CONCOR Air Limited (CAL). CAL has concession agreement with Mumbai International Airport Limited (MIAL). In March 2022, CAL has decided to sell its Concessional Rights and Fixed Assets to MIAL.

The carrying amount of the Company's investment in CAL was shown as Rs.24.24 crore in the Consolidated Financial Statements as against Rs.36.65 crore in Standalone Financial Statements of the Company.

However, the Company did not conduct impairment testing of its investment in CAL in accordance with Para 9 of Ind AS 36 and did not impair its investment in CAL.

This had resulted in overstatement of Investment and also Profit before Tax by Rs.12.41 crore.

For and on the behalf of the
Comptroller & Auditor General of India



Vikram D. Murugraj
Principal Director of Audit
Railway Commercial, New Delhi

Place : New Delhi
Dated : 02.09.2022



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

भारतीय लेखा परीक्षा एवं लेखा विभाग
प्रधान निदेशक लेखापरीक्षा का कार्यालय
रेलवे वाणिज्यक, नई दिल्ली

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT
RAILWAY COMMERCIAL, NEW DELHI



4, दीनदयाल उपाध्याय मार्ग, नई दिल्ली 4, Deen Dayal Upadhyaya Marg, New Delhi-110002

संख्या/पी.डी.ए/आर.सी/AA-CONCOR/48-14/2022-23/256

दिनांक: 06.09.2022

सेवा में,

अध्यक्ष और प्रबंध निदेशक,
कंटेनर कॉर्पोरेशन ऑफ इंडिया लिमिटेड,
कॉनकॉर भवन, सी 3-, मथुरा रोड,
नई दिल्ली - 110076.

महोदय,

विषय: 31 मार्च 2022 को समाप्त वर्ष के लिए कंटेनर कॉर्पोरेशन ऑफ इंडिया लिमिटेड (Consolidated Financial Statements) के वित्तीय विवरणों पर कंपनी अधिनियम 2013 की धारा 143 (6) (b) के अंतर्गत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ।

मैं कंटेनर कॉर्पोरेशन ऑफ इंडिया लिमिटेड (Consolidated Financial Statements) के 31 मार्च 2022 को समाप्त वर्ष के वित्तीय विवरणों पर कंपनी अधिनियम 2013 की धारा 143 (6) (b) के अंतर्गत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ अग्रेषित कर रहा हूँ।

कृपया इस पत्र की संलग्नकों सहित प्राप्ति की पावती भेजी जाए।

संलग्न: यथोपरि

भवदीय,

विक्रम डी. मुरुगराज
06.09.2022

विक्रम डी. मुरुगराज
प्रधान निदेशक (रेलवे वाणिज्यक)

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) READ WITH SECTION 129 (4) OF THE COMPANIES ACT, 2013 ON THE CONSOLIDATED FINANCIAL STATEMENTS OF CONTAINER CORPORATION OF INDIA LIMITED FOR THE YEAR ENDED 31 MARCH 2022

The preparation of Consolidated Financial Statements of Container Corporation of India Limited for the year ended 31 March 2022 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the Company. The Statutory Auditors appointed by the Comptroller and Auditor General of India under Section 139(5) read with Section 129(4) of the Act are responsible for expressing opinion on the financial statements under Section 143 read with Section 129(4) of the Act based on independent audit in accordance with the standards on auditing prescribed under Section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 19 May 2022.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the consolidated financial statements of Container Corporation of India Limited for the year ended 31 March 2022 under Section 143(6)(a) read with Section 129(4) of the Act. We conducted a supplementary audit of the financial statements of CONCOR Air Limited, Fresh & Healthy Enterprises Limited, Punjab Logistics Infrastructure Limited and Angul Sukinda Railway Company Limited (audit in progress). This supplementary audit has been carried out independently without access to the working papers of the Statutory Auditors and is limited primarily to inquiries of the Statutory Auditors and Company personnel and a selective examination of some of the accounting records. We did not conduct supplementary audit of the financial statements of SIDCUL CONCOR Infra Company Limited for the year ended on that date.

Further, Section 139(5) and 143(6)(a) of the Act are not applicable to the Joint Ventures (as per annexure) being private entities, for appointment of their Statutory Auditor and for conduct of supplementary audit. Accordingly, Comptroller and Auditor General of India has neither appointed the Statutory Auditors nor conducted the supplementary audit of these companies.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to Statutory Auditor's report under Section 143(6)(b) of the Act.

For and on the behalf of the
Comptroller & Auditor General of India



Vikram D. Murugraj
06.09.2022

Vikram D. Murugraj
Principal Director of Audit
Railway Commercial, New Delhi

Place : New Delhi
Dated : 06.09.2022

ANNEXURE

List of Subsidiaries, Associate company and Joint Ventures of CONTAINER CORPORATION OF INDIA LIMITED, New Delhi for which supplementary audit was not conducted under section 143 (6)(a) read with section 129(4) of the Companies Act, 2013 for the year 2021-22.

Associate Company/ Joint Ventures

1. Star Track Terminals Pvt. Ltd.
2. Transworld Terminals Dadri Private Limited
3. Gateway Terminals India Private Ltd.
4. Himalayan Terminals Pvt. Ltd.
5. India Gateway Terminal Private Ltd.
6. TCI-CONCOR Multimodal Solutions Pvt. Ltd.
7. Container Gateway Ltd.
8. Allcargo Logistics Park Pvt. Ltd.
9. CMA-CGM Logistics Park (Dadri) Pvt. Ltd.
10. HALCON
11. Pipavav Integrated Logistics-HUB (PILH)



Sr. Audit Officer (Co-ordination)
Railway Commercial

ADDENDUM-III TO THE DIRECTORS' REPORT FOR FY 2021-22

Para Reference	Comments of C&AG u/s 143(6)(b) of the Companies Act, 2013 on the Standalone Financial Statements	Reply of the Management
Comments on Profitability in Standalone Financial Statements		
A	<p>The Company has an equity investment of Rs.36.65 crore in its 100 per cent subsidiary viz CONCOR Air Limited (CAL). CAL has concession agreement with Mumbai International Airport Limited (MIAL). In March 2022, CAL has decided to sell its Concessional Rights and Fixed Assets to MIAL.</p> <p>The carrying amount of the Company's investment in CAL was shown as Rs.24.24 crore in the Consolidated Financial Statements as against Rs.36.65 crore in Standalone Financial Statements of the Company.</p> <p>However, the Company did not conduct impairment testing of its investment in CAL in accordance with Para 9 of Ind AS 36 and did not impair its investment in CAL.</p> <p>This had resulted in overstatement of Investment and also Profit before tax by Rs.12.41 crore.</p>	<p>M/s. CONCOR Air Limited (CAL) has gained vast experience in the field of air cargo and it will explore several business prospects in this field once it is out of concession with MIAL. CAL has already given returns in the form of dividends, etc. in past to the tune of Rs.62.33 crores. Further, as per our assessment, the value of its assets and business opportunities going forward will be more than the amount invested in it. Accordingly, there was no case for providing any impairment loss for investment in CAL. Thus, there was no overstatement of Investment and Profit before tax by Rs.12.41 crores.</p>

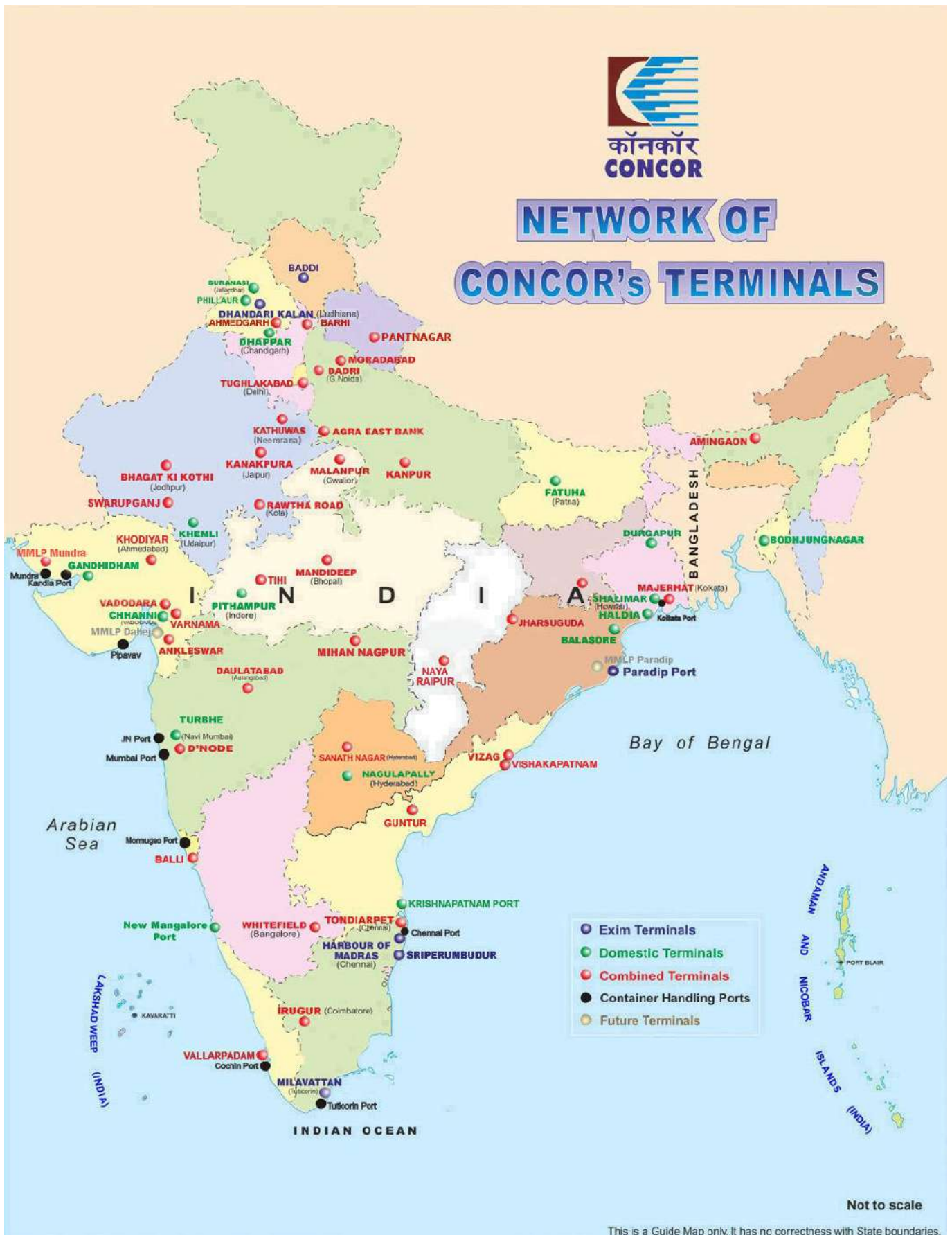
By order of Board of
CONTAINER CORPORATION OF INDIA LIMITED

Dated: 08.09.2022
Place: New Delhi

sd/-
(V. Kalyana Rama)
Chairman & Managing Director
DIN: 07201556



NETWORK OF CONCOR'S TERMINALS



Not to scale

This is a Guide Map only. It has no correctness with State boundaries.



Indigenous Container Manufacturing



Container as Warehouse



Bonded Trucking Service



Direct Port Delivery



First rake on DFC from Mundra Port for Swaroopganj (CPFS)



Bulk Cement Loading



Special Container Train for Banana Export



CONCOR MMLP MIHAN flagged off B'desh via Kolkata Port



7 ICDs to 61 Terminals & 4.01 Million TEUs Mark



भारतीय कंटेनर निगम लिमिटेड

(भारत सरकार का एक नवरत्न उपक्रम)

CONTAINER CORPORATION OF INDIA LTD.

A Navratna Undertaking of Government of India

A Multi-Modal Logistics Company

Reg. Office. CONCOR Bhawan, C-3 Mathura Road,

Opp. Apollo Hospital, New Delhi-110076

CIN : L63011DL1988GOI030915 Tel.: 011-41222500/600/700

Email: investorrelations@concorindia.com

Website: www.concorindia.co.in



वार्षिक रिपोर्ट 2021-22

भारतीय कंटेनर निगम लिमिटेड

(भारत सरकार का एक नवरत्न उपक्रम)

एक बहुविध संभारतंत्र कंपनी

आत्मनिर्भर भारत की ओर अग्रसर

**BUILDING
ATMANIRBHAR
BHARAT**



कंटेनर की बात, कॉनकॉर के साथ

MISSION

The mission of the Company is -

- To join its community partners and stake holders to make CONCOR a Company of outstanding quality.
- To provide responsive, cost effective, efficient and reliable logistics solutions to its customers through synergy with community partners and ensuring profitability and growth.
- To be the first choice for our customers, the Company remains firmly committed to its social responsibility and prove worthy of trust reposed in it.

OBJECTIVES

- To be a customer focused, performance driven, result oriented organization, focused on providing value for money to its customers.
- To maximize productive utilization of resources, deliver high quality services and to be recognized for setting the standards for excellence.
- To look constantly for new and better ways to provide innovative services. It will aim for customer convenience and satisfaction, learn from its competitors and constantly strive for excellence.
- To set measurable performance goals to support the objectives and mission of the organisation and work as a professional, competent and dedicated team for the organisation to achieve excellence in all areas of business and operations.
- To follow highest standards of business ethics and add social value for the community at large by discharging social obligations as a responsible corporate entity.
- To maintain absolute integrity, honesty, transparency and fair-play in all its official dealings and strive to maintain high standards of ethics.

विषय सूची

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सदस्यों के लिए महत्वपूर्ण सूचना

सदस्यों से अनुरोध है कि वे अपने शेयरों को इलेक्ट्रॉनिक मोड में बदल दें और बेहतर सर्विसिंग के लिए ई-मेल और बैंक खाता विवरण रजिस्टर करें.

34वीं वार्षिक आम बैठक 28 सितंबर, 2022, सायं 03.00 बजे.

वार्षिक रिपोर्ट www.concorindia.com पर देखी जा सकती है।

निदेशक बोर्ड

श्री वी.कल्याण रामा
अध्यक्ष एवं प्रबंध निदेशक

श्री प्रदीप के.अग्रवाल
निदेशक(आंतरिक प्रभाग)

श्री संजय स्वरूप
निदेशक (अंतरराष्ट्रीय विपणन एवं परिचालन)

श्री मनोज कुमार दूबे
निदेशक(वित्त) एवं सीएफओ

श्री सतेन्द्र कुमार
निदेशक, 09.11.2021 से प्रभावी

श्री केदारशीष बापट
निदेशक, 09.11.2021 से प्रभावी

श्री चोसांग बिक्रमसिंग तेरांग
निदेशक, 16.11.2021 से प्रभावी

श्रीमती चंद्रा रावत
निदेशक, 23.11.2021 से प्रभावी

श्री राहुल मित्थल
निदेशक(परियोजना एवं सेवाएं), 06.10.2021 तक

श्री जयशंकर एम.के.
निदेशक, 07.07.2022 तक

श्री मनोज सिंह,
निदेशक, 01.08.2022 तक

श्री राजेश अर्गल
निदेशक, 31.07.2022 तक

सांविधानिक लेखापरीक्षक

मैसर्स एस.एन.नंदा एंड कंपनी,
नई दिल्ली

कंपनी सचिव

श्री हरीश चन्द्रा
कार्यपालक निदेशक(वित्त) एवं कंपनी सचिव

बैंकर

एयु स्माल फिनांस बैंक लि. .
एक्सिस बैंक
बंधन बैंक
बैंक ऑफ बडौदा
बैंक ऑफ इंडिया
बैंक ऑफ महाराष्ट्र
केनरा बैंक
सेंट्रल बैंक ऑफ इंडिया
सीएसबी बैंक लि.
डीसीबी बैंक लि.
इक्वाटास स्माल फिनांस बैंक लि.
फेडरल बैंक
एचडीएफसी बैंक लि.
आईसीआईसीआई बैंक
इंडियन बैंक
इंडियन ओवरसिज बैंक
इंडसईड बैंक लि.
कर्नाटका बैंक लि.
करूर व्यस्य बैंक लि.
कोटक महिंद्रा बैंक लि.
पंजाब नेशनल बैंक
पंजाब एंड सिंध बैंक
स्टेट बैंक ऑफ इंडिया
तमिलनाडु मरकनटाइल बैंक लि.
युको बैंक
युनियन बैंक ऑफ इंडिया
उत्कर्ष स्माल फिनांस बैंक लि.

रजिस्ट्रार एंड शेयर ट्रांसफर एजेंट

मैसर्स बीटल फिनांशियल एंड कंप्यूटर सर्विस प्रा.
लिमिटेड, नई दिल्ली

वर्षों के वित्तीय/भौतिक कार्य निष्पादन

वित्तीय निष्पादन

(करोड़ रु. में)

क्र.सं.	विवरण	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	कुल आय (अन्य आय सहित)	4,743.38	5,356.27	5,944.44	6,239.21	5,805.36	6,459.75	7,216.14	6,753.52	6,670.44	7,857.58
	परिचालन आय\$	4,406.16	4,984.55	5,585.23	5,921.73	5,516.12	6,157.16	6,881.91	6,473.79	6,384.96	7,594.45
	अन्य आय	337.22	371.72	359.21	317.48	289.24	302.59	334.23	279.73	285.48	263.13
2	व्ययकमी /स्टॉक में वृद्धि) (सहित	3,358.59	3,882.69	4,277.30	4,583.35	4,304.17	4,681.36	5,101.94	4,798.86	5,352.10	5,866.08
3	परिचालन मार्जिन)1-2)	1,384.79	1,473.58	1,667.14	1,655.86	1,501.19	1,778.39	2,114.20	1,954.66	1,318.34	1,991.50
4	ब्याज खर्च	-	-	-	0.15	3.66	0.09	0.74	36.07	33.96	54.58
5	मूल्यहास	172.71	189.33	372.69	347.76	351.82	392.65	424.58	513.00	521.92	529.82
6	कर पूर्व लाभ	1,212.08	1,284.25	1,294.45	1,307.95	1,145.71	1,385.65	1,688.88	1,405.59	762.46	1,407.10
7	असाधारण आइटम	-	-	-	-	-	-	-	881.63	83.36	0.08
8	कर पूर्व लाभ (असाधारण आइटम पश्चात())	1,212.08	1,284.25	1,294.45	1,307.95	1,145.71	1,385.65	1,688.88	523.96	679.10	1,407.02
9	कर पश्चात लाभ	940.03	984.76	1,047.55	950.82	835.20	1,044.46	1,215.41	375.78	503.33	1,062.34
10	अन्य समग्र आय	-	-	-	1.24	(3.14)	5.70	(1.86)	(10.33)	(7.89)	(1.34)
11	कुल समग्र आय	940.03	984.76	1,047.55	952.06	832.06	1,050.16	1,213.55	365.45	495.44	1,061.00
12	वर्ष हेतु घोषित लाभांश	227.47	239.82	261.27	263.21	369.96	416.76	520.95	219.35	304.65	548.37
13	लाभ एवं हानि लेखा शेष	5,422.82	6,028.53	6,574.15	7,205.43	7,597.35	8,042.77	8,915.39	8,574.68	8,663.35	9,130.68
14	सामान्य प्रारक्षित	728.33	761.81	866.57	945.26	1,031.06	1,087.22	1,147.83	1,185.41	1,235.74	1,341.97
15	लघु अवधि वर्किंग पूंजीगत ऋण	-	-	-	-	-	-	700.65	-	-	-
16	प्रारक्षित एवं अधिशेष (13+14)	6,151.15	6,790.34	7,440.72	8,150.69	8,628.41	9,129.99	10,063.22	9,760.09	9,899.09	10,472.65
17	अचल परिसंपत्तियां सकल) (ब्लॉक#	3,994.43	4,469.63	5,191.77	#3,147.34	4,067.62	4,733.21	5,703.81	7,037.93	7,822.69	8,424.23
18	विविध देनदार	25.74	32.98	36.57	49.26	42.48	60.40	88.36	159.13	155.48	176.14

19	विदेशी मुद्रा विनिमय से आय	-	-	-	-	-	-	-	-	-	-
20	शेयर पूंजी	129.98	194.97	194.97	194.97	194.97	243.72	304.65	304.65	304.65	304.65
21	पूँजीगत नियोजन	6,073.22	6,426.30	6,687.68	7,314.45	7,677.83	8,157.96	9,126.52	8,606.12	8,654.29	9,251.18
22	सरकारी निवेश	82.00	120.49	120.49	110.73	106.84	133.55	166.94	166.94	166.94	166.94
23	निवल धन (16+20)	6,281.13	6,985.31	7,635.69	8,345.66	8,823.38	9,373.71	10,367.87	10,064.75	10,203.74	10,777.30
24	पूँजीगत नियोजन में कर पूर्व लाभ (6+21)	0.20	0.20	0.19	0.18	0.15	0.17	0.19	0.16	0.09	0.15
25	पूँजी नियोजन में परिचालन मार्जिन (3+21)	0.23	0.23	0.25	0.23	0.20	0.22	0.23	0.23	0.15	0.22
26	शेयर पूंजी में कर पश्चात लाभ (9+20)	7.23	5.05	5.37	4.88	4.28	4.29	3.99	1.23	1.65	3.49
27	आय में व्यय (2+1)	0.71	0.72	0.72	0.73	0.74	0.72	0.71	0.71	0.80	0.75
28	कर्मचारियों की संख्या	1,198	1,324	1,335	1,332	1,474	1,473	1,464	1,426	1,400	1,359
29	प्रति कर्मचारी आय (1+28)	3.96	4.05	4.45	4.68	3.94	4.39	4.93	4.74	4.76	5.78
30	प्रति कर्मचारी विदेशी मुद्रा में आय (19+28)	-	-	-	-	-	-	-	-	-	-
31	वर्तमान अनुपात @	5.55	5.19	4.71	1.93	3.12	2.97	2.37	2.54	2.46	2.62
32	लघु अवधि ऋण /इक्विटी अनुपात (15+23)	-	-	-	-	-	-	0.07	-	-	-
33	निवेश	482.16	864.03	1,154.75	1,357.58	1,373.72	1,389.02	1,402.90	1,444.08	1,495.17	1,435.56

भारतीय मानक के अनुसार, निश्चितत समयावधि अर्थात 01.04.2015 को अचल परिसंपत्ति की नेटब्लॉक को अचल परिसंपत्ति की सकल ब्लॉक के रूप में पुनःवर्गीकृत किया गया है।

\$ वित्तीय वर्ष 2017-18 और 2016-17 के आंकड़े भारतीय लेखामानक 115 के प्रभाव के कारण फिर से तैयार किए गए हैं।

@ वित्त वर्ष 2015-16 से वर्तमान अनुपात भारतीय लेखामानक के अनुसार और पुराने जीएएपी के अनुसार पिछले अवधियों के लिए है।

भौतिक निष्पादन (टीईयू)*

1	अंतरराष्ट्रीय संचालन	21,52,034	23,61,429	26,21,385	24,75,868	26,41,695	30,01,948	32,45,259	31,54,596	30,35,794	32,69,026
2	आंतरिक संचालन	4,33,652	5,07,183	4,89,371	4,48,178	4,60,516	5,29,952	5,84,160	5,93,162	6,07,536	8,03,899
3	कुल (1+2)	25,85,686	28,68,612	31,10,756	29,24,046	31,02,211	35,31,900	38,29,419	37,47,758	36,43,330	40,72,925

* बीस फुट के समकक्ष यूनिट



श्री वी.कल्याण रामा
अध्यक्ष एवं प्रबंध निदेशक

श्री वी.कल्याण रामा, रेल मंत्रालय के अधीन एक नवरत्न सार्वजनिक उपक्रम, भारतीय कंटेनर निगम लिमिटेड (कॉनकॉर) के सबसे कम उम्र के अध्यक्ष और प्रबंध निदेशक हैं। आप मैकेनिकल इंजीनियर होने के साथ-साथ आईसीडब्ल्यूआई भी हैं। आप 1987 बैच के भारतीय रेल ट्रेफिक सर्विस (आईआरटीएस) के अधिकारी हैं। भारतीय रेल में शामिल होने से पूर्व आपने बीएचपीवी और बीएचईएल में कार्य किया है। कॉनकॉर के निदेशक मंडल में निदेशक (परियोजना एवं सेवाएं) पद पर नियुक्ति से पूर्व आप कार्यपालक निदेशक, मुख्य महाप्रबंधक के पदों पर आसीन रहे हैं।

कॉनकॉर में अध्यक्ष एवं प्रबंध निदेशक के रूप में कार्य करते हुए आपने कॉनकॉर के हर क्षेत्र में कई नई गतिविधियाँ शुरू की हैं। कॉनकॉर का संरचनात्मक पुनर्गठन पदानुक्रमित संगठन को दो स्तरीय संरचना में बदलने के लिए किया। पेपरलेस इकोसिस्टम सुनिश्चित करने के लिए ई-ऑफिस सफलतापूर्वक लागू किया गया जोकि शीघ्र, लचीला और कुशल भी है। आपने कंटेनर वेयरहाउसिंग अवधारणा, फर्स्ट माइल-लास्ट माइल सेवाएं, वस्तुओं की थोक आवाजाही, निर्यात के लिए खाली कंटेनर आवाजाही को प्रोत्साहित करने के लिए, विस्तारित गेट सुविधा आदि जैसी कई नई व्यावसायिक पहलों की शुरुआत की है। आपने बांग्लादेश के लिए कंटेनर ट्रेन परिचालन शुरू करने में भी महत्वपूर्ण भूमिका निभाई। आपने भविष्य को ध्यान में रखते हुए उच्च वहन क्षमता (34T) आईएसओ कंटेनरों की शुरुआत की और 25 T एक्सल लोड, हाई स्पीड बीएलसीएस वैगन (कंटेनर फ्लैट) का पहला अधिग्रहण सुनिश्चित किया। कॉनकॉर ने स्वचालित बिल भुगतान, वाणिज्यिक अनुप्रयोगों के साथ ओरेकल वित्तीय का एकीकरण, ग्राहकों के लिए ई-बिलिंग और मोबाइल ऐप के कार्यान्वयन और कर्मचारी शिकायत निवारण जैसी आईटी पहलों को बढ़ाने वाली प्रणाली शुरू की है।



श्री प्रदीप कुमार अग्रवाल
निदेशक(आंतरिक प्रभाग)

श्री प्रदीप कुमार अग्रवाल ने 1 जुलाई, 2016 से निदेशक(आंतरिक प्रभाग) का कार्यभार संभाल लिया है। ये भारतीय रेल यातायात सेवा के अंतर्गत आते हैं। ये भारतीय रेल की ट्रेफिक सर्विस से संबंध रखते हैं। इन्होंने भारतीय रेल की परिचालन, वाणिज्यिक, विपणन और सुरक्षा पर 17 वर्षों से अधिक मंडल और क्षेत्रीय मुख्यालय स्तर पर कार्य किया है। ये वर्ष 2006 में भारतीय कंटेनर निगम लिमिटेड (कॉनकॉर) में समूह महाप्रबंधक(परिचालन) के रूप में नियुक्त हुए तथा उसके बाद चार वर्ष तक मुख्य महाप्रबंधक, पश्चिमी क्षेत्र के रूप में कार्य किया। अपने कार्यकाल के दौरान उन्होंने पश्चिमी क्षेत्र के लिए कंटेनर ट्रेन परिचालन का सफलतापूर्वक प्रबंधन किया जिसमें जेएन पोर्ट और क्षेत्र के विभिन्न सीएफएस तथा आईसीडी शामिल हैं। उन्होंने निदेशक (आंतरिक प्रभाग), कॉनकॉर के पद पर नियुक्त होने से पूर्व 5 वर्षों तक एपीएम टर्मिनल, मुंबई (जीटीआईपीएल) के लिए मुख्य कार्यपालक अधिकारी के रूप में भी कार्य किया है।

जुलाई, 2016 से इनके नेतृत्व में कॉनकॉर के आंतरिक विभाग ने महत्वपूर्ण वृद्धि की है। आंतरिक वॉल्यूम में गत 5 वर्षों में 6.51 प्रतिशत सीएजीआर वृद्धि हुई है। प्रति टीईयू राजस्व उत्पत्ति, परिचालन मार्जिन और लाभ में भी समग्र सुधार हुआ है। ट्रेफिक खंड में नयापन लाने के लिए विभिन्न गतिविधियां शुरू की गईं जैसेकि नए निगमित ग्राहक परिचय, बिजनेस एसोसिएट पॉलिसी का कार्यान्वयन आदि। इससे मार्केट शेयर में वृद्धि हुई है। कोस्टल सर्विस, डिस्ट्रीब्यूशन लॉजिस्टिक्स तथा फर्स्ट माइल लॉस्ट माइल(एफएमएलएम) कॉनकॉर की नई अन्य गतिविधियां हैं।

मानव संसाधन के प्रभारी के रूप में, उन्होंने बड़ी संख्या में नई मानव संसाधन पहल की, ई-ऑफिस की शुरुआत की और कंपनी संरचना को तीन स्तरीय से दो स्तरीय कामकाज में पुनर्गठित किया। काम को बिना रुके महामारी की अवधि के दौरान प्रभावी ढंग से प्रबंधित किया गया और आवश्यक वस्तुओं की आपूर्ति को बनाए रखा गया। कोविड-19 के दौरान कर्मचारियों और हितधारकों के स्वास्थ्य की देखभाल करने के लिए एचएसई (स्वास्थ्य, सुरक्षा और पर्यावरण) का नया प्रभाग बनाया।



श्री संजय स्वरूप
निदेशक(अंतरराष्ट्रीय विपणन एवं परिचालन)

श्री संजय स्वरूप ने आईआईटी रुड़की से इलेक्ट्रॉनिक्स एंड कम्युनिकेशन इंजीनियरिंग से बी.ई. (ऑनर्स) और आईआईएम बेंगलोर से पीजीडीएम (पब्लिक पॉलिसी एंड मैनेजमेंट) किया है। वे भारतीय रेल यातायात सेवा (आईआरटीएस) के 1990 बैच के अधिकारी हैं। अपनी तीन दशक से अधिक की सेवा के दौरान इन्होंने सार्वजनिक क्षेत्र तथा सरकारी क्षेत्र में विभिन्न तरह की जिम्मेदारियों का निर्वहन किया है। उन्होंने भारत हेवी इलेक्ट्रिकल्स लिमिटेड (भेल) से अपने कैरियर की शुरुआत की और वहां 4 साल से अधिक समय तक कार्य किया। इसके बाद भारतीय रेल में परिचालन, वाणिज्य, सुरक्षा तथा सूचना तकनीक जैसे क्षेत्रों में विभिन्न पदों पर कार्य किया। इन्होंने कंटेनर कॉर्पोरेशन ऑफ इंडिया लिमिटेड (कॉनकॉर) में कार्य करते हुए समस्त भारत में ड्राई पोर्ट्स के परिचालन और प्रबंधन, अंतरराष्ट्रीय विपणन, वाणिज्यिक और परिचालन के क्षेत्र में विभिन्न पदों पर कार्य किया। ड्राई पोर्ट और मल्टीमोडल लॉजिस्टिक्स पार्क के डिजाइन में इनको व्यापक अनुभव प्राप्त है। वे कंपनी के कार्यनीतिक योजनागत कार्यों में गहराई से जुड़े हैं। इन्होंने सिरैक्यूज़ यूनिवर्सिटी (यूएसए) के मैक्सवैल स्कूल, एंटवर्प पोर्ट, बेल्जियम सहित भारत के कई संस्थानों से प्रशिक्षण प्राप्त किया है। श्री संजय स्वरूप ने मल्टीमोडल लॉजिस्टिक्स, ड्राई पोर्ट्स और सप्लाइ चेन मैनेजमेंट के क्षेत्रों में अग्रणी राष्ट्रीय और अंतरराष्ट्रीय सम्मेलनों में कई लेख प्रस्तुत किए हैं। वह चार्टर्ड इंस्टीट्यूट ऑफ लॉजिस्टिक्स एंड ट्रांसपोर्ट (CILT), एशियन इंस्टीट्यूट ऑफ ट्रांसपोर्ट डेवलपमेंट (AITD), सेंटर फॉर ट्रांसपोर्टेशन रिसर्च एंड मैनेजमेंट (CTRAM) और ऑल इंडिया मैनेजमेंट एसोसिएशन (AIMA) के आजीवन सदस्य हैं।



श्री मनोज कुमार दुबे
निदेशक (वित्त)

श्री मनोज कुमार दुबे ने दिनांक 31.10.2018 से कॉनकॉर के निदेशक(वित्त) एवं सीएफओ का पदभार ग्रहण किया। इन्होंने दिल्ली विश्वविद्यालय के हिंदू कॉलेज से स्नातक एवं परा-स्नातक की डिग्री हासिल की है। अपने प्रथम प्रयास में ही इन्होंने सिविल सर्विस की परीक्षा उत्तीर्ण की और 1993 बैच से आईआरएएस में नियुक्ति से पूर्व 2 वर्ष तक यूटीआई में कार्य किया और म्युच्युअल फंड की विभिन्न आकर्षक योजनाओं में ग्रामीण लोगों को शिक्षित करने और इन्हें आत्मसात करने के क्षेत्र में श्रेष्ठ कार्य किया। प्रबंधन अध्ययन विभाग, भारतीय खान स्कूल, धनबाद से इन्होंने वित्त एवं मानव संसाधन विषय में विशेषज्ञता के साथ एमबीए में टॉप किया तथा 2011-13 के बैच हेतु सिल्वर मेडल के लिए तत्कालीन राष्ट्रपति द्वारा सम्मानित हुए।

रेल मंत्रालय में उत्कृष्ट सेवाओं के फलस्वरूप वर्ष 2011 में इन्हें नेशनल अवार्ड प्राप्त हुआ। भारतीय रेल के प्रत्येक मंडल के शतप्रतिशत कर्मचारियों को बैंक के माध्यम से वेतन का भुगतान करने में इन्होंने मार्ग प्रशस्त किया। ई-टैंडरिंग, ई-नीलामी, आरटीजीएस/निफ्ट के माध्यम से ठेकेदार/आपूर्तिकर्ताओं को भुगतान, बिल, पेंशन तथा पीएफ आदि का कंप्यूटरीकृत निपटान कराए जाने में सहयोगी रहे। इन्होंने परिचालन संबंधी कार्यों, कर्मचारियों की पोस्टिंग, पॉलिसी, प्रोत्साहन की कार्यप्रणाली में चमत्कारिक सुधार किए। ट्रेन परिचालन प्रबंधन तथा फ्रेट लोडिंग मैकेनिज्म में इन्हें व्यापक अनुभव है। भारतीय रेल के 3 प्रमुख लोडिंग डिविजन नामतः धनबाद, आसनसोल और मुगलसराय में लगभग 15 वर्षों तक ये वित्त प्रमुख रहे हैं।

रेलवे बोर्ड में पीपीपी निदेशालय तथा वित्त वाणिज्य निदेशालय के निदेशक/कार्यकारी निदेशक की जिम्मेदारी गत 5 वर्षों से निभाते हुए श्री दुबे जी ने भारतीय रेल के कई महत्वपूर्ण प्रोजेक्टों जैसे मधेपुरा और महरोरा में एफओआई के माध्यम से लोको फैक्ट्री की स्थापना में कार्य किया। यह फैक्ट्री तीव्र गति की ट्रेनों हेतु मुख्यतः कार्य कर रही है। रेलवे की डेडिकेटेड फ्रेट कोरिडोर परियोजना के इंफ्रास्ट्रक्चर निदेशालय में प्रमुख वित्तीय सलाहकार रहे। मालभाड़ा एवं यात्री भाड़ा की टैरिफ दरों में विशेषज्ञता के साथ-साथ रणनीतिक स्तर पर कैटरिंग एवं टूरिज्म प्रोजेक्ट में भी इन्हें विशेषज्ञता हासिल है। कई महत्वपूर्ण कैबिनेट नोट ड्राफ्ट करने तथा बड़े प्रोजेक्टों की अंतरराष्ट्रीय प्रतिस्पर्धा बोली प्रक्रिया में अनुभव प्राप्त है। भारतीय रेल और संयुक्त राज्य अमेरिका की संयुक्त उद्यम कंपनी जनरल इलेक्ट्रिकल्स तथा फ्रांस की अल्सटॉम तथा भारतीय रेल और एनएमडीसी, सेल तथा भारतीय रेल की संयुक्त उद्यम कंपनी के निदेशक मंडल के सदस्य रहे हैं।

पेशेवर जिम्मेदारियों का उत्कृष्टता से निर्वहन करने के अतिरिक्त ये पदोन्नति एवं खेल-कूद प्रशासन, भारतीय शास्त्रीय नृत्य एवं संगीत में सक्रिय रहे हैं। कई विदेशी वैश्विक टूर्नामेंट में ये प्रबंधक/सरकारी प्रेक्षक भी रहे हैं।



श्री मनोज सिंह

निदेशक (सरकार द्वारा नामित)

(01.08.2022 तक निदेशक)

मनोज सिंह भारतीय रेल यातायात सेवा (1989 बैच) से संबंधित हैं। उन्होंने अपने द्वारा काम किए गए डिवीजनों में संचालन और वाणिज्यिक कामकाज के क्षेत्रों में निष्पादन में उत्कृष्टता लाने की कोशिश की। कोलकाता स्थित कॉनकॉर के पूर्वी क्षेत्र में जहां उन्होंने पांच साल तक काम किया, वे संचालन और व्यवसाय विकास के लिए जिम्मेदार थे और कई नए टर्मिनल खोलने और व्यवसायों की नई धाराएं लाने में सक्षम थे। वह कोलकाता पोर्ट से आईसीडी, नेपाल में बीरगंज तक रेल सेवा स्थापित करके रेल द्वारा पहली अंतरराष्ट्रीय कंटेनर कनेक्टिविटी स्थापित करने के लिए भी जिम्मेदार थे। इसके लिए दोनों देशों के बीच रेल सेवा समझौते को अंतिम रूप देने की आवश्यकता थी जिसे उनके प्रयासों से भी मदद मिली थी।

सलाहकार (परिवहन), योजना आयोग और बाद में नीति आयोग के रूप में, उन्हें राष्ट्रीय स्तर पर परिवहन बुनियादी ढांचे के लिए नीति बनाने और योजना बनाने में योगदान करने का अवसर मिला, जिससे उन्हें विभिन्न मंत्रालयों, प्रधान मंत्री अधिकारी (पीएमओ), राज्यों अन्य हितधारकों के साथ काम करने का मौका मिला। राष्ट्रीय राजमार्ग विकास परियोजना (एनएचडीपी), प्रधान मंत्री ग्रामीण सड़क योजना (पीएमजीएसवाई), पूर्वोत्तर में रेल बुनियादी ढांचे के कुछ प्रमुख तत्वों को सलाहकार (परिवहन) के रूप में उनके कार्यकाल के दौरान निर्णायक प्रोत्साहन मिला।

डीआरएम/जबलपुर के रूप में, उन्होंने विशेष रूप से विद्युतीकरण, दोहरीकरण, आईबीएस (इंटरमीडिएट ब्लॉक सेक्शन), यार्ड रीमांडलिंग कार्य को पूरा करने और जबलपुर स्टेशन के पुनर्विकास के क्षेत्रों में बुनियादी ढांचे के निर्माण में योगदान दिया।

कार्यकारी निदेशक यातायात परिवहन (एफ) के रूप में, बांग्लादेश रेलवे के समन्वय से बांग्लादेश में यातायात में एक स्पष्ट वृद्धि लाना संभव हो गया है। बांग्लादेश में पार्सल, कंटेनर और एनएमजी रैक जैसे नए रोलिंग स्टॉक की शुरुआत ने इंटरचेंज को प्रति माह लगभग 60 ट्रेनों से 120 ट्रेनों तक बढ़ा दिया है, जिससे आय में ढाई गुना वृद्धि हुई है।



श्री राजेश अर्गल
निदेशक (सरकार नामित)
(31.07.2022 तक निदेशक)

श्री राजेश अर्गल ने 1983 में एमएसीटी (मौलाना आजाद कॉलेज ऑफ टेक्नोलॉजी), भोपाल से सिविल इंजीनियरिंग की डिग्री के साथ स्नातक किया।

उनके पास रेलवे में 35 वर्षों से अधिक का समृद्ध और विविध अनुभव है। उनके तत्काल पिछले कार्यों में मुख्य प्रशासनिक अधिकारी (निर्माण), पश्चिम मध्य रेलवे, जबलपुर शामिल हैं। ये मुख्य सुरक्षा अधिकारी, पश्चिम मध्य रेलवे, जबलपुर तथा मालदा में मंडल रेल प्रबंधक भी रहे हैं। उनके पहले के कार्यों में मुख्य अभियंता (निर्माण), पूर्वी रेलवे, कोलकाता और महाप्रबंधक, इरकॉन में प्रतिनियुक्ति पर सेरेम्बन - मलेशिया में इरकॉन इंटरनेशनल की GEMAS डबल ट्रेकिंग परियोजना में लगभग डेढ़ साल का कार्यकाल शामिल है। उन्होंने साढ़े चार साल तक मुख्य अभियंता (निर्माण), दक्षिण रेलवे चेन्नई के रूप में भी काम किया है। उन्होंने कार्नेगी मेलन यूनिवर्सिटी, पिट्सबर्ग, यूएसए में विभिन्न प्रबंधन विकास कार्यक्रमों में विदेशों में प्रतिष्ठित प्रशिक्षण संस्थानों में जैसे एसडीए-बोकोनी स्कूल ऑफ मैनेजमेंट, मिलान, इटली से प्रशिक्षण प्राप्त किया है।

वर्तमान में रेलवे बोर्ड के अतिरिक्त सदस्य (योजना) के रूप में इनका कार्यभार रेलवे इंफ्रास्ट्रक्चर परियोजनाओं की योजना और बजट बनाना है जिसमें निवेश को प्राथमिकता देना और उसका निष्पादन शामिल है। वह रेलवे बोर्ड में राष्ट्रीय अवसंरचना पाइपलाइन परियोजनाओं के समन्वयक भी हैं।



श्री सतेन्द्र कुमार
स्वतंत्र निदेशक

श्री सतेन्द्र कुमार पटना, बिहार की एक फर्म मेसर्स सतेन्द्र एंड कंपनी में 2007 से चार्टर्ड अकाउंटेंट हैं। इसके अलावा, उनके पास शेयरों के मूल्यांकन और फॉरेंसिक अकाउंटिंग एंड फ्रॉड डिटेक्शन (एफएएफडी) के योग्यता प्रमाण पत्र हैं। उन्होंने बी.एन.कॉलेज, पटना विश्वविद्यालय, पटना से भौतिकी (ऑनर्स) में स्नातक भी किया है।

उन्हें वित्त, लेखापरीक्षा, प्रत्यक्ष और अप्रत्यक्ष कराधान, कंपनी कानून मामलों, वाणिज्यिक मामलों, सचिवीय मामलों में विशेषज्ञता प्राप्त है।



श्री केदाराशीष बापट
स्वतंत्र निदेशक

श्री केदाराशीष बापट कोलकाता, पश्चिम बंगाल में मेसर्स एस.बी.दांडेकर एंड कंपनी के भागीदार के रूप में एक चार्टर्ड एकाउंटेंट हैं, जिन्हें ऑडिट, प्रत्यक्ष कराधान, कॉर्पोरेट कानून अनुपालन और प्रबंधन परामर्श को कवर करने वाली पेशेवर सेवाएं प्रदान करने में सार्वजनिक और निजी दोनों क्षेत्रों में कॉर्पोरेट और गैर कॉर्पोरेट संस्थाओं की श्रेणी 25 वर्षों से अधिक का अनुभव है। वह सेंट जेवियर्स कॉलेज, कोलकाता से वाणिज्य स्नातक हैं।

वह नवंबर 2001 से याई यू टेक्नोलॉजीज प्राइवेट लिमिटेड के बोर्ड में एक गैर कार्यपालक निदेशक हैं, जो भारत और विदेशों में चीनी उद्योग के लिए आला, एंड टू एंड ऑटोमेशन और प्रक्रिया नियंत्रण समाधान के अनुसंधान और निर्माण में लगी एक कंपनी है। उन्होंने फरवरी 2017 से फरवरी 2020 तक मेसर्स ब्रिज एंड रूफ कंपनी (इंडिया) लिमिटेड के बोर्ड में एक स्वतंत्र निदेशक के रूप में भी काम किया है, जो भारी उद्योग और सार्वजनिक उद्यम मंत्रालय के तहत एक "मिनी रत्न" पीएसयू है।



श्री चेसांग बिक्रमसिंग तेरांग
स्वतंत्र निदेशक

श्री चेसांग बिक्रमसिंह तेरांग (जन्म 1-6-1975) असम इंजीनियरिंग कॉलेज, गुवाहाटी विश्वविद्यालय से) एक बीई (केमिकल) इंजीनियर हैं। ये कार्बी लिजेंट्स किंवदंतियों और मिथकों, संघर्षों, विजय और त्रासदी की वास्तविक जीवन की कहानियों से प्रेरित होकर लघु कथाएँ लिखने के बारे में अधिक लग्नशील रहें। उन्होंने अपने पिता जोकि एक वकील थे और सीबीआई के उप कानूनी सलाहकार के रूप में कार्यरत थे, के सपने को पूरा करने के लिए इंजीनियरिंग की।

श्री तेरांग एक ऐसे ग्रामीण कृषक परिवार से हैं, जिन्होंने अपनी वंशावली को प्रतिष्ठित वैसांग और चेसांग तेरांग, मध्ययुगीन लोक नायकों के लिए कार्बी की स्वतंत्रता के लिए लड़ाई लड़ी थी। श्री तेरांग ने रचनात्मक लेखन के अपने सपने को पूरा करने के लिए सरकारी नौकरी नहीं ली और एक छोटी सी किताब की दुकान से शुरुआत की। उन्होंने बाद में एक दोस्त को दान कर दिया और एक स्थानीय अंग्रेजी दैनिक के स्टाफ रिपोर्टर के रूप में शामिल हो गए। एक कार्यकर्ता के रूप में उनके व्यक्तित्व को भाजपा ने खोज लिया और 2014 में कार्बी आंगलॉग जिला समिति के लिए मीडिया संयोजक के रूप में शामिल किया। श्री तेरांग अपनी पत्नी और तीन बच्चों के साथ असम के कार्बी आंगलॉग के छोटे से दिपु में रहते हैं।



श्रीमती चंद्रा रावत
स्वतंत्र निदेशक

श्रीमती चंद्रा रावत, इलाहाबाद विश्वविद्यालय से संस्कृत और बांग्ला में स्नातक हैं। वर्तमान में, वह अवध प्रांत लखनऊ से भाजपा की क्षेत्रीय उपाध्यक्ष हैं। वह 2012 से 2017 तक विधानसभा- मोहनलाल गंज से विधायक थी। इससे पहले वे 2000 से 2005 तक वार्ड-मोहनलाल गंज से जिला पंचायत सदस्य और 1998 से 2012 तक महिला सभा की जिला अध्यक्ष थी। वह हमेशा सामाजिक कार्यों और राजनीति में सक्रिय रही हैं।

अध्यक्ष एवं प्रबंध निदेशक महोदय का पत्र

प्रिय साथी शेयरधारकों,

में आपके अच्छे स्वास्थ्य और सुरक्षा के लिए हार्दिक बधाई और शुभकामनाएं।

वर्ष 2022 हम सभी के लिए बहुत खास है, क्योंकि इस वर्ष हमारे देश ने एक स्वतंत्र और प्रगतिशील राष्ट्र के रूप में अपनी यात्रा के 75 वर्ष पूरे कर लिए हैं। इन वर्षों में, भारत दुनिया में सबसे तेजी से बढ़ती अर्थव्यवस्था के रूप में उभरा है। अपने प्रतिबद्ध कार्यबल और मजबूत लोकतंत्र के सहारे अगले दशक में विश्व स्तर पर शीर्ष तीन अर्थव्यवस्थाओं में से एक होने की उम्मीद है।

पिछला साल मिला-जुला रहा। इसमें COVID ने साल की पहली तिमाही को प्रभावित किया। अगली दो तिमाहियों के दौरान, प्रमुख अर्थव्यवस्थाओं ने सुधार दिखाया और सकारात्मक दृष्टिकोण के साथ विकास की ओर बढ़ें। यह आशावाद का स्तर अल्पकालिक था, क्योंकि वर्ष की दूसरी छमाही में, वस्तुओं की बढ़ती कीमतों, भू-राजनीतिक संघर्षों, व्यापार में व्यवधान और वित्तीय लेनदेन की प्रतिकूल परिस्थितियों ने आर्थिक विकास की संभावनाओं को खराब कर दिया। अशांत समय के बावजूद, भारतीय अर्थव्यवस्था 2019-20 के पूर्व-महामारी वास्तविक जीडीपी स्तर तक पहुंचने के लिए धीमी गति से आगे बढ़ी है। अनंतिम अनुमानों के अनुसार, वित्त वर्ष 2021-22 में भारत की वास्तविक जीडीपी वृद्धि 8.7% है। इसके अलावा, आरबीआई के अनुसार, भारतीय अर्थव्यवस्था अगले साल 7.2% की दर से बढ़ने की संभावना है।

भारतीय रेलवे ने मूल लोडिंग कार्गो में 2020-21 में 1,233.22 मिलियन टन से वर्ष 2021-22 में 1,418.27 मिलियन टन की वृद्धि दर्ज की। रेल द्वारा परिवहन किए जाने वाले मूल कंटेनरीकृत कार्गो 2020-21 में 63.23 मिलियन टन से बढ़कर 2021-22 में 74.38 मिलियन टन हो गया है।

चुनौतीपूर्ण कारोबारी माहौल में, कॉनकॉर परिवार की प्रतिबद्धता और कड़ी मेहनत के साथ, आपकी कंपनी उत्कृष्ट प्रदर्शन के एक और वर्ष को चिह्नित करने में सफल रही। वर्ष 2021-22 के दौरान, कॉनकॉर ने वित्त वर्ष 2020-21 में 3.6 मिलियन टीईयू के मुकाबले अब तक के सबसे अधिक 4 मिलियन टीईयू को हैंडिल किया है, जो 12% की वृद्धि है। इसने पिछले वर्ष की तुलना में 13% की वृद्धि दिखाते हुए वर्ष के दौरान रेल द्वारा 47.69 मिलियन टन कार्गो की मात्रा का परिवहन किया। आपकी कंपनी ने वित्त वर्ष 2021-22 में ₹ 7,594.45 करोड़ के संचालन से अब तक का सबसे अधिक राजस्व प्राप्त किया है। वित्त वर्ष 2020-21 में ₹ 6,384.96 करोड़, 19% की वृद्धि और शुद्ध लाभ वित्त वर्ष 2021-22 में ₹ 1,062.34 करोड़ था, जबकि वित्त वर्ष 2020-21 में ₹ 503.33 करोड़, 111% की वृद्धि थी।

कंपनी ने हमेशा अपने शेयरधारकों को अपने प्रदर्शन के अनुरूप पुरस्कृत करने की नीति का पालन किया है। वर्ष के दौरान शेयरधारकों को ₹ 5 के इक्विटी शेयर पर 80% (₹4 प्रति शेयर) और 40% (₹2/- प्रति शेयर) के दो अंतरिम लाभांश का भुगतान किया गया और 60% (₹3/-) का अंतिम लाभांश दिया गया। प्रति शेयर) वित्त वर्ष 2021-22 के लिए शेयरधारकों के अनुमोदन के लिए सिफारिश की गई है। इसके साथ, वर्ष के लिए कुल लाभांश भुगतान ₹ 548.36 करोड़ होगा, जो शुद्ध लाभ का 51.62% है।

वर्ष 2022 के केंद्रीय बजट में, अन्य बातों के साथ-साथ मल्टी मॉडल लॉजिस्टिक्स पार्क (एमएमएलपी), सड़कों और कार्गो टर्मिनलों के विकास पर जोर दिया गया है इसलिए देश के आर्थिक विकास में बुनियादी ढांचे और रसद उद्योग के महत्व को पहचाना है और सरकार ने इस दिशा में कई पहल की हैं। पूंजीगत व्यय के लिए केंद्र सरकार के बजट आवंटन में 35% की वृद्धि की गई है और इस संबंध में राज्य सरकारों को भी महत्वपूर्ण सहायता की जाएगी। बुनियादी ढांचे के विकास के प्रमुख स्तंभों यानी नेशनल इंफ्रास्ट्रक्चर पाइपलाइन (एनआईपी), नेशनल मोनेटाइजेशन पाइपलाइन (एनएमपी) और पीएम गति शक्ति पर काम शुरू हो गया है, जो देश के सतत विकास के लिए एक लंबा सफर तय करेगा। 'आत्मनिर्भर भारत' के लिए सरकार की पहल, 25,000 किलोमीटर नए राजमार्गों का लक्ष्य स्थापित करना, एक्सप्रेसवे के लिए गति शक्ति मास्टरप्लान, मल्टी मॉडल लॉजिस्टिक्स पार्क के साथ 100 नए कार्गो टर्मिनल और शहरी परिवहन को रेलवे से जोड़ने की पहल, रसद को एक बड़ा बढ़ावा देगी। देश भर में सुविधाएं। इसके अलावा, एकीकृत लॉजिस्टिक्स इंटरफेस प्लेटफॉर्म का विकास, जो हितधारकों के बीच डेटा के आदान-प्रदान की अनुमति देता है, सभी हितधारकों को वास्तविक समय की जानकारी प्रदान करके रसद क्षेत्र में कार्य कुशलता में सुधार करेगा और हमारी अंतरराष्ट्रीय प्रतिस्पर्धा में सुधार करेगा।

वर्ष 2021-22 के दौरान कंपनी ने मुंद्रा, गुजरात में मल्टी मोडल लॉजिस्टिक्स पार्क और स्वरूपगंज, राजस्थान में रेल ट्रांसशिपमेंट हब में दो (02) नई सुविधाएं विकसित की हैं। इसके अलावा, कंपनी ने 20 'आईएसओ मानक कंटेनरों के माध्यम से थोक सीमेंट और फ्लाई ऐश को साइलो और बल्क में लोड करने, उतारने और परिवहन के लिए पूर्ण धूल रहित और नमी मुक्त समाधान विकसित किया है।

जब देश के व्यापार के विकास में योगदान देने की बात आती है तो आपकी कंपनी हमेशा सबसे आगे रही है। इस दिशा में, भीतरी इलाकों में कंटेनरों की कमी से निपटने के लिए एक्विजम व्यापार का समर्थन करने के लिए, निर्यात उद्देश्य के लिए खाली कंटेनरों के पुनर्स्थापन के लिए आक्रामक छूट की योजना शुरू की गई थी। निर्यातकों के लिए कंटेनरों की कमी को पूरा करने के लिए भी कदम उठाए गए जिनमें कॉनकॉर ने अपने स्वयं के कंटेनर विदेशी आवाजाही के लिए उपलब्ध कराए। कंटेनर निर्माण में आत्मनिर्भर भारत को बढ़ावा देने के लिए, स्वदेशी विनिर्माण के लिए विक्रेताओं के विकास के लिए ईओआई द्वारा पहल की गई थी। इस दिशा में बाद में स्वदेशी निर्माताओं को 8,000 कंटेनरों की खरीद के आदेश दिए गए। हाल ही में, कंपनी ने स्वदेशी रूप से अन्य 10,000 कंटेनरों के निर्माण का ठेका भी दिया है।

अपने ग्राहकों को कुल रसद समाधान प्रदान करने के लिए, आपकी कंपनी ने व्यावसायिक समाधान सेवाएं शुरू की हैं, जिसके तहत कस्टम क्लीयरेंस, कार्गो और कंटेनर परिवहन से संबंधित सभी गतिविधियों के लिए सिंगल विंडो सेवाएं सबसे किफायती और विश्वसनीय तरीके से प्रदान की जा रही हैं। कॉनकॉर नैतिक रूप से प्रदर्शन करने और लॉजिस्टिक्स में बढ़ती, अत्यधिक नवोन्मेषी ग्राहक सेवाएं प्रदान करने के लिए जाना जाता है। हम उम्मीद करते हैं कि वित्त वर्ष 2022-23 हमें परिचालन उत्कृष्टता और वित्तीय प्रदर्शन दोनों के संदर्भ में खुशी के अवसर प्रदान करेगा।

दुनिया ने पिछले कुछ वर्षों में उल्लेखनीय तकनीकी परिवर्तन देखे हैं और इस दशक में और अधिक तकनीकी सफलताएँ देखने को मिल रही हैं। एक संगठन के रूप में हम हमेशा नई और उन्नत तकनीकों के उपयोग के साथ उत्कृष्टता प्राप्त करने का प्रयास करते हैं। आगे बढ़ते हुए, प्रौद्योगिकी हमें लगातार बदलते व्यावसायिक परिदृश्यों का जवाब देने में मदद करेगी, इस प्रकार बाजार में आगे रहेगी। इसे स्वीकार करते हुए, आपकी कंपनी अपने टर्मिनलों पर आर्टिफिशियल इंटेलिजेंस आधारित सिस्टम के कार्यान्वयन की योजना बनाकर अपनी सेवाओं के ऑटोमेशन पर काम कर रही है।

हमारी सर्वोच्च प्राथमिकता सभी लाभार्थियों को सुचारू संचालन और सेवाओं की निर्बाध आपूर्ति सुनिश्चित करना है। इस प्रक्रिया में हितधारकों के स्वास्थ्य और सुरक्षा पर ध्यान दिया जाता है और बड़े पैमाने पर स्थानीय समुदायों और समाज को आवश्यक सहायता प्रदान की जाती है। हमने दृढ़ता, अनुकूलन और फलने-फूलने की अपनी क्षमता का अचूक प्रदर्शन किया है। कॉनकॉर की आज की स्थिति टीम कॉनकॉर के अथक प्रयासों और वर्षों से हमारे हितधारकों द्वारा दिए गए अमूल्य समर्थन का परिणाम है। हमारी सफलता की नींव, कठिन समय में भी, हमारी संस्कृति, हमारे मूल्यों और लोकाचार में निहित है। चुनौतियों को स्वीकार करें और उन्हें जीतें। ग्राहक मूल्य निर्माण हमारा लोकाचार है।

कॉनकॉर उच्च स्तर की संगठनात्मक अखंडता और नैतिक व्यवहार को बनाए रखते हुए सामाजिक रूप से जिम्मेदार तरीके से अपने व्यवसाय का संचालन करता है। हमारे कार्य हमारे मूल्यों और सिद्धांतों द्वारा शासित होते हैं जो कंपनी के भीतर सभी स्तरों पर प्रबलित होते हैं। हम चीजों को सही तरीके से करने के लिए प्रतिबद्ध हैं, जिसमें व्यावसायिक निर्णय लेना और उन तरीकों से कार्य करना शामिल है जो नैतिक और लागू कानूनों के अनुरूप हों।

कॉनकॉर एक कॉर्पोरेट नागरिक के रूप में अपनी भूमिका के प्रति पूरी तरह से जागरूक और संवेदनशील है और कॉर्पोरेट सामाजिक उत्तरदायित्व पर एक अच्छी तरह से संरचित नीति के माध्यम से समाज के हाशिए के वर्गों तक पहुंचता है जो कंपनी अधिनियम, 2013 और डीपीई दिशानिर्देशों के प्रावधानों के अनुरूप हैं।

मैं अपने साथी बोर्ड सदस्यों द्वारा दिए गए योगदान और बहुमूल्य मार्गदर्शन के लिए रिकॉर्ड पर सराहना करना चाहता हूँ। मैं इस अवसर पर अपने सभी हितधारकों, केंद्र, राज्य और स्थानीय सरकारों, हमारे ग्राहकों, निवेशकों, नियामकों, ऋणदाताओं, आपूर्तिकर्ताओं और सलाहकारों को उनके निरंतर समर्थन और विश्वास के लिए धन्यवाद देता हूँ। हम वास्तव में अपने शेयरधारकों के उनके निरंतर समर्थन के लिए आभारी हैं जो हमें आगे बढ़ते रहने की ताकत देते हैं और उत्कृष्टता की सेवा करने के लिए हमारी भावना को बढ़ावा देते हैं। अंत में, कंपनी के कर्मचारी जोकि की रीढ़ की हड्डी है उनकह हार्दिक प्रशंसा करता हूँ जिन्होंने स्टेकहोल्डरों की प्रतिबद्धताओं को पूरा करने के लिए अथक प्रयास किया है।

मेरी ओर से आपको और आपके परिवार को शुभकामनाएं।

दिनांक : 02.09.2022
स्थान : नई दिल्ली

हस्ता /-
(वी. कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक
डीआईएन: 07201556

नोटिस

भारतीय कंटेनर निगम लिमिटेड

पंजीकृत कार्यालय : C-3, कॉनकॉर भवन, मथुरा रोड, अपोला अस्पताल के सामने , नई दिल्ली -110076.
CIN: L63011DL1988GOI030915, Website: www.concorindia.com
फोन : 011-41222500 / 600, Email: investorrelations@concorindia.com,

इसके द्वारा सूचना दी जाती है कि कंपनी के शेयरधारकों की 34वीं वार्षिक आम बैठक बुधवार 28 सितंबर, 2022 को 15.00 बजे वीडियो कॉन्फ्रेंसिंग/अन्य ऑडियो विजुअल माध्यमों के माध्यम से, संशोधनों के साथ या बिना, जैसा कि अनुमेय हो, लेनदेन करने के लिए, निम्नलिखित व्यवसाय आयोजित की जाएगी:

साधारण व्यवसाय :

निम्नलिखित प्रस्तावों पर विचार करना और यदि उचित समझे तो साधारण संकल्पों के रूप में पारित करना:

- 1) 31 मार्च 2022 को समाप्त वर्ष के लिए, कंपनी के वित्तीय विवरण (स्टैंडअलोन और समेकित) 31 मार्च, 2022, बैलेंस शीट सहित, लाभ का विवरण प्राप्त करने, विचार करने और निदेशक मंडल और लेखा परीक्षकों की रिपोर्ट स्वीकृत करने। .
- 2) 31 मार्च 2022 को समाप्त वित्तीय वर्ष हेतु इक्विटी शेयर पर अंतरिम लाभांश के भुगतान की घोषणा की पुष्टि करने के लिए।
- 3) श्री वी. कल्याण रामा के स्थान पर निदेशक नियुक्त करना, अध्यक्ष एवं प्रबंध निदेशक (डीआईएन: 07201556), जो चक्रानुक्रम से सेवानिवृत्त होने हैं और पात्र होने के कारण स्वयं को पुनर्नियुक्ति का प्रस्ताव देते हैं।
- 4) श्री प्रदीप के. अग्रवाल, निदेशक (आंतरिक प्रभाग) (डीआईएन: 07557080) के स्थान पर निदेशक की नियुक्ति करना, जो चक्रानुक्रम से सेवानिवृत्त होने हैं और पात्र होने के कारण स्वयं को पुनर्नियुक्ति के लिए प्रस्तुत करते हैं।
- 5) मैसर्स एस.एन.नंदा एंड कंपनी, चार्टर्ड एकाउंटेंट्स, नई दिल्ली की नियुक्ति पर ध्यान देना। कंपनी के सांविधिक लेखा परीक्षकों के रूप में और लेखा परीक्षकों के पारिश्रमिक को तय करने और एक साधारण संकल्प के रूप में निम्नलिखित प्रस्ताव पारित करने के लिए:

"भारत के नियंत्रक एवं महालेखापरीक्षक के आदेश संख्या/सीए.वी/सीओवाई/केंद्र सरकार, सीसीआईएल (1)/33, दिनांक 18.08.2021 के अनुसार मैसर्स एस. एन. नंदा कंपनी चार्टर्ड एकाउंटेंट्स को वित्त वर्ष 2021-22 के लिए कंपनी के सांविधिक लेखा परीक्षकों के रूप में नियुक्ति का संकल्प लिया है और यह एतद्वारा नोट किया जाता है। कंपनी के सांविधिक लेखा परीक्षकों को कंपनी के निदेशक मंडल द्वारा समय-समय पर निर्धारित राशि से किया जाएं सकता है।"

विशेष व्यवसाय:

- 6) संशोधन के साथ या बिना संशोधन के पारित करने के लिए, और यदि उचित समझा जाए, तो निम्नलिखित संकल्प को एक साधारण के रूप में पारित करना:

"कंपनी अधिनियम, 2013 के लागू प्रावधानों और उसके तहत बनाए गए नियमों के अनुसार, श्री चेंसोंग बिक्रमसिंह तेरांग (डीआईएन: 09401230) को भारत के राष्ट्रपति द्वारा रेल मंत्रालय के आदेश संख्या। 2019/पीएल/57/22, दिनांक 09.11.2021 के अंतर्गत गैर-आधिकारिक स्वतंत्र निदेशक के रूप में नियुक्त किया गया और तदनुसार 16.11.2021 नियुक्ति निदेशक मंडल द्वारा कंपनी के निदेशक के रूप में की गई और जिनके संबंध में कंपनी को स्वयं निदेशक से लिखित रूप में नोटिस प्राप्त हुआ है। यह नियुक्ति तीन साल की अवधि या 08.11.2024 या अगले आदेश तक, जो भी पहले हो के लिए की गई है। "

- 7) निम्नलिखित संकल्प पर विचार करना और यदि उचित समझा जाए तो संशोधन के साथ या बिना संशोधन के पारित करना, एक साधारण के रूप में निम्नलिखित संकल्प है:
“संकल्प किया गया कि कंपनी अधिनियम, 2013 के लागू प्रावधानों और उसके तहत बनाए गए नियमों के अनुसार, श्री सतेंद्र कुमार (डीआईएन: 09344018), जिन्हें भारत के राष्ट्रपति द्वारा के रेल मंत्रालय के आदेश संख्या . 2019/पीएल/57/22, दिनांक 09.11.2021 के अंतर्गत गैर-आधिकारिक स्वतंत्र निदेशक के रूप में निदेशक मंडल द्वारा और जिनके संबंध में कंपनी को स्वयं निदेशक से लिखित रूप में नोटिस प्राप्त हुआ है, कि कंपनी के निदेशक के रूप में नियुक्ति तीन साल की अवधि या 08-11-2024 तक या या अगले आदेश तक, जो भी पहले हो के लिए है.”
- 8) विचार करने के लिए, और यदि उचित समझे, संशोधन के साथ या बिना संशोधन के पारित करने के लिए, एक विशेष संकल्प के रूप में निम्नलिखित संकल्प है:
“संकल्प किया गया कि कंपनी अधिनियम, 2013 के लागू प्रावधानों और उसके तहत बनाए गए नियमों के अनुसार, श्रीमती चंद्रा रावत (डीआईएन: 009409425), जिन्हें भारत के राष्ट्रपति द्वारा ने रेल मंत्रालय के आदेश संख्या . 2019/पीएल/57/22, दिनांक 09.11.2021 के अंतर्गत गैर-आधिकारिक स्वतंत्र निदेशक के रूप में निदेशक मंडल द्वारा और जिनके संबंध में कंपनी को स्वयं निदेशक से लिखित रूप में नोटिस प्राप्त हुआ है, कि कंपनी के निदेशक के रूप में इनकी नियुक्ति तीन साल की अवधि या 08-11-2024 तक या या अगले आदेश तक, जो भी पहले हो के लिए है.”
- 9) विचार करने के लिए, और यदि उचित समझे, संशोधन के साथ या बिना संशोधन के पारित करने के लिए, एक विशेष संकल्प के रूप में निम्नलिखित संकल्प है:
“संकल्प किया गया कि कंपनी अधिनियम, 2013 के लागू प्रावधानों और उसके तहत बनाए गए नियमों के अनुसार, श्री केदाराशीष बापट (डीआईएन: 02535543), जिन्हें भारत के राष्ट्रपति द्वारा ने रेल मंत्रालय के आदेश संख्या . 2019/पीएल/57/22, दिनांक 09.11.2021 के अंतर्गत गैर-आधिकारिक स्वतंत्र निदेशक के रूप में निदेशक मंडल द्वारा और जिनके संबंध में कंपनी को स्वयं निदेशक से लिखित रूप में नोटिस प्राप्त हुआ है, कि कंपनी के निदेशक के रूप में इनकी नियुक्ति तीन साल की अवधि या 08-11-2024 तक या या अगले आदेश तक, जो भी पहले हो के लिए है.”

बोर्ड के आदेश से
भारतीय कंटेनर निगम लिमिटेड

दिनांक : 02.09.2022
स्थान : नई दिल्ली

हस्ता/-
(हरीश चंद्रा)
कार्यपालक निदेशक (वित्त) और कंपनी सचिव

नोट:

1. पिछली वार्षिक आम बैठक के बाद से पुनर्नियुक्ति चाहने वाले और नियुक्त निदेशकों के बारे में आवश्यक संक्षिप्त विवरण और अन्य विवरण इसके साथ संलग्न हैं और नोटिस का हिस्सा हैं।
2. कंपनी अधिनियम, 2013 की धारा 102 के अनुसार बैठक में किए जाने वाले विशेष कार्य से संबंधित एक व्याख्यात्मक विवरण इसके साथ संलग्न है।
3. कॉर्पोरेट मामलों के मंत्रालय (MCA) ने अपने सामान्य परिपत्र संख्या 02/2022 दिनांक 5-5-2022 जनवरी, 2021 के साथ पठित सामान्य परिपत्र सं 02/2021 दिनांक 13-01.2021 ,सामान्य परिपत्र सं 20/2020 दिनांक 05 मई 2020 और सामान्य परिपत्र सं 14/2020 दिनांक 8 अप्रैल, 2020 और अन्य लागू भारतीय प्रतिभूति और विनिमय बोर्ड (सेबी) द्वारा जारी

परिपत्रों ने कंपनियों को एक सामान्य स्थान पर सदस्यों की भौतिक उपस्थिति के बिना वीडियो कॉन्फ्रेंसिंग (वीसी) या अन्य ऑडियो विजुअल मीन्स (ओएवीएम) के माध्यम से एजीएम आयोजित करने की अनुमति दी है। तदनुसार, 34^{वाँ} कंपनी के एजीएम कुलपति / OAVM के माध्यम से आयोजित किया जा रहा है।

4. चूंकि एजीएम वीसी/ओएवीएम के माध्यम से आयोजित की जाएगी, सदस्यों द्वारा प्रॉक्सी की नियुक्ति की सुविधा इस एजीएम के लिए उपलब्ध नहीं है और इसलिए रूट मैप सहित प्रॉक्सी फॉर्म और उपस्थिति पर्ची इस नोटिस के साथ संलग्न नहीं हैं। सदस्यों से अनुरोध है कि वे अपने संबंधित स्थान से वीसी/ओएवीएम के माध्यम से व्यक्तिगत रूप से एजीएम में भाग लें।
5. कंपनी के इक्विटी शेयर अनिवार्य डीमैट मोड में हैं और उनकी बिक्री/खरीद केवल डीमैट रूप में ही होनी चाहिए।
6. एजीएम में अपने प्रतिनिधियों के माध्यम से भाग लेने के इच्छुक कॉर्पोरेट सदस्यों से अनुरोध है कि वे बोर्ड के संकल्प और पॉवर ऑफ अटॉरिनी विधिवत प्रमाणित प्रति ईमेल द्वारा investorelations@concorindia.com भेजें जो उनके प्रतिनिधि को वार्षिक आम बैठक में भाग लेने और उनकी ओर से मतदान करने के लिए अधिकृत करता है।
7. कंपनी अधिनियम, 2013 की धारा 91 के अनुसार, सदस्यों का रजिस्टर और शेयर ट्रांसफर बुक्स 22.09.2022 से 28.09.2022 (दोनों दिन मिलाकर), वित्त वर्ष 31.03.2022 को समाप्त वर्ष के लिए अंतिम लाभांश और 34^{वाँ} वार्षिक आम बैठक के लिए सदस्यों की पात्रता का निर्धारण करने के लिए बंद रहेंगे।
8. भारतीय प्रतिभूति और विनियम बोर्ड ने प्रतिभूति बाजार में प्रत्येक भागीदार द्वारा स्थायी खाता संख्या (पैन) जमा करना अनिवार्य कर दिया है। तदनुसार, इलेक्ट्रॉनिक रूप में शेयर धारित करने वाले सदस्यों से अनुरोध है कि वे अपना पैन जमाकर्ता प्रतिभागियों को प्रस्तुत करें जिनके साथ वे अपने डीमैट खाते रखते हैं। भौतिक रूप में शेयर रखने वाले सदस्यों को अपना पैन कंपनी को जमा करना चाहिए। सदस्य कृपया ध्यान दें कि सेबी ने निम्नलिखित मामलों में अर्थात् (i) मृत शेयरधारक (ओं) के नाम को हटाना (ii) कानूनी उत्तराधिकारी को शेयरों का हस्तांतरण और (iii) शेयरों का स्थानांतरण में पैन जमा करना अनिवार्य कर दिया है।
9. सेबी लिस्टिंग विनियमों के विनियम 40 के अनुसार, जैसा कि संशोधित है, सूचीबद्ध कंपनियों की प्रतिभूतियों को केवल 1 अप्रैल, 2019 से प्रभावी रूप से डीमैट रूप में स्थानांतरित किया जा सकता है, सिवाय प्रतिभूतियों के संचरण या स्थानान्तरण के अनुरोध के मामले में। इसे देखते हुए और भौतिक शेयरों से जुड़े सभी जोखिमों को समाप्त करने और पोर्टफोलियो प्रबंधन में आसानी के लिए, भौतिक रूप में शेयर रखने वाले सदस्यों से अनुरोध है कि वे अपनी होल्डिंग को डीमैट रूप में परिवर्तित करने पर विचार करें। सदस्य इस संबंध में सहायता के लिए कंपनी या कंपनी के रजिस्ट्रार और ट्रांसफर एजेंट, मैसर्स बीटल फाइनेंशियल एंड कंप्यूटर सर्विसेज (पी) लिमिटेड से संपर्क कर सकते हैं।
10. भौतिक रूप में एकाधिक फोलियो में शेयर रखने वाले सदस्यों से अनुरोध है कि वे संबंधित शेयर प्रमाणपत्रों के साथ कंपनी या आरटीए को अपने फोलियो के समेकन के लिए आवेदन करें।
11. संयुक्त धारकों के मामले में, जिन सदस्यों का नाम कंपनी के सदस्यों के रजिस्टर के अनुसार नामों के क्रम में प्रथम धारक के रूप में आता है, वे एजीएम में मतदान करने के हकदार होंगे।
12. भौतिक रूप में शेयर रखने वाले सदस्यों से अनुरोध है कि वे प्रसारण के पंजीकरण, उपखंड, शेयरों के समेकन या किसी अन्य शेयरों से संबंधित मामले और/या ईमेल पते के पंजीकरण, पते और बैंक खाते में परिवर्तन, ईमेल पता, आदि से संबंधित सभी पत्राचार भेजें। कंपनी के आरटीए के लिए और इलेक्ट्रॉनिक मोड में शेयरों के मामले में, उनके संबंधित डिपॉजिटरी प्रतिभागियों को। कपटपूर्ण लेनदेन को रोकने के लिए, सदस्यों को सलाह दी जाती है कि वे उचित सावधानी बरतें और किसी भी सदस्य के पते में परिवर्तन या मृत्यु को जल्द से जल्द सूचित करें। सदस्यों को यह भी सलाह दी

जाती है कि वे अपने डीमैट खाते (खातों) को लंबे समय तक निष्क्रिय न छोड़ें। होल्डिंग्स का आवधिक विवरण संबंधित डिपॉजिटरी पार्टिसिपेंट से प्राप्त किया जाना चाहिए और होल्डिंग्स को सत्यापित किया जाना चाहिए।

इसके अलावा, सेबी ने 8 जून, 2018 को सेबी (लिस्टिंग ऑब्लिगेशन्स एंड डिस्कलोजर रिक्वायरमेंट्स) (चौथा संशोधन) रेगुलेशन, 2018 को अधिसूचित किया है, ताकि डिपॉजिटरी के साथ केवल डीमैटरियलाइज्ड फॉर्म में लिस्टेड सिक्योरिटीज के ट्रांसफर की अनुमति मिल सके। इसे देखते हुए, भौतिक रूप में शेयर रखने वाले शेयरधारकों को सलाह दी जाती है कि वे अपने शेयरों को डीमैटरियलाइज करें।

13. वर्ष के दौरान शेयरधारकों को रु.4.00 प्रति शेयर (80%) का पहला अंतरिम लाभांश 5/- रु. प्रति शेयर और दूसरा अंतरिम लाभांश रु.2.00 प्रति शेयर (40%) प्रत्येक शेयरधारक को दिया गया। निदेशक मंडल द्वारा अनुशंसित अंतिम लाभांश रु.3.00 प्रति इक्विटी शेयर (60%) प्रत्येक रु.5/- है, जो एजीएम में शेयरधारक के अनुमोदन के अधीन है। 31.03.2022 को समाप्त वर्ष के लिए अंतिम लाभांश का भुगतान निदेशकों द्वारा अनुशंसित इक्विटी शेयरों पर यदि सदस्यों द्वारा वार्षिक आम बैठक में अनुमोदित किया जाता है, तो भुगतान किया जाएगा:
 - (i) उन सदस्यों को जिनके नाम 21.09.2022 को या उससे पहले कंपनी और उसके रजिस्ट्रार के पास भौतिक रूप में सभी वैध शेयर हस्तांतरण को प्रभावी करने के बाद, कंपनी के सदस्यों के रजिस्टर में दर्ज.
 - (ii) उन "मानित सदस्यों" को जिनके नाम नेशनल सिक्योरिटीज डिपॉजिटरी लिमिटेड (NSDL) और सेंट्रल डिपॉजिटरी सर्विसेज (इंडिया) लिमिटेड (CDSL) द्वारा दिनांक 21-09-2022 को कार्यालय समय की समाप्ति पर प्रस्तुत लाभकारी स्वामित्व के विवरण पर दिखाई देते हैं.
14. चूंकि सेबी ने निवेशकों को भुगतान (जैसे लाभांश) करने के लिए इलेक्ट्रॉनिक भुगतान मोड का उपयोग अनिवार्य कर दिया है, इसलिए सदस्यों को सलाह दी जाती है कि वे कंपनी को इलेक्ट्रॉनिक मोड से लाभांश का भुगतान करने में सक्षम बनाने के लिए अपने संबंधित डिपॉजिटरी प्रतिभागियों के साथ डीमैटरियलाइज्ड रूप में रखे गए शेयरों के संबंध में अपने बैंक खाते के आवश्यक विवरण पंजीकृत करें, भौतिक रूप में शेयर रखने वाले अपने अपेक्षित बैंक खाते का विवरण कंपनी के आरटीए को भेज सकते हैं। जिन लोगों ने इस संबंध में अपना बैंकिंग विवरण पहले ही प्रस्तुत कर दिया है, उन्हें इसे फिर से भेजने की आवश्यकता नहीं है। यदि कंपनी बैंक खाते के विवरण की अनुपलब्धता के कारण इलेक्ट्रॉनिक मोड से किसी शेयरधारक को लाभांश का भुगतान करने में असमर्थ है, तो कंपनी डाक सेवाओं के सामान्य होने पर ऐसे शेयरधारक को डाक द्वारा लाभांश वारंट भेज देगी।
15. वर्ष 2021-22 के दौरान, कंपनी ने 2013-14 का अवैतनिक या अदावी लाभांश तथा 2014-15 का अंतरिम लाभांश, निवेशक शिक्षा और संरक्षण कोष में स्थानांतरित किया गया है। जिन शेयरधारकों ने 2014-15 को समाप्त वित्तीय वर्ष (अंतिम लाभांश) या उसके बाद के किसी वित्तीय वर्ष (वर्षों) के लिए अब तक अपने लाभांश का नकदीकरण नहीं किया है, उनसे कंपनी या कंपनी के आरटीए पर अपना दावा करने का अनुरोध किया जाता है। शेयरधारकों से यह नोट करने का अनुरोध किया जाता है कि कंपनी अधिनियम 2013 की धारा 124 के प्रावधानों के अनुसार, कोई भी लाभांश, जो भुगतान न किए गए/दावा न किए गए लाभांश खाते में इसके हस्तांतरण की तारीख से सात साल की अवधि के लिए अवैतनिक/अनदावी रहता है। तत्पश्चात केंद्र सरकार द्वारा स्थापित निवेशक शिक्षा और संरक्षण कोष में स्थानांतरित कर दिया जाएगा।, उक्त निधि में अंतरित लाभांश के संबंध में किसी दावे पर विचार नहीं किया जाएगा। कॉरपोरेट मामलों के मंत्रालय (एमसीए) ने समय-समय पर संशोधित निवेशक शिक्षा और संरक्षण कोष (लेखा, लेखा परीक्षा, स्थानांतरण और वापसी) नियम, 2016 (आईईपीएफ नियम) अधिसूचित किया, जो कंपनी पर लागू होता है। आईईपीएफ नियम के संदर्भ में, कंपनी अवैतनिक/ लावारिस लाभांश के संबंध में जानकारी अपलोड की गई है। आईईपीएफ की जानकारी www.iepf.gov.in अर्थात् वेबसाइट पर और कंपनी की वेबसाइट पर "निवेशक संबंध अनुभाग" के अंतर्गत अर्थात् www.concorindia.co पर है। इन सदस्यों का ध्यान अधिनियम की धारा 124 (6) के प्रावधानों की ओर भी दिलाया जाता है, जिसके लिए कंपनी को आईईपीएफ प्राधिकरण के नाम पर ऐसे सभी शेयरों को स्थानांतरित करने की आवश्यकता होती है जिनके संबंध में लाभांश का भुगतान नहीं किया गया है या 7 (सात) साल या उससे अधिक वर्षों

से दावा नहीं किया। निवेशक शिक्षा और संरक्षण निधि प्राधिकरण (लेखा, लेखा परीक्षा, स्थानांतरण और वापसी) नियम, 2016 के साथ पठित अधिनियम के पूर्वोक्त प्रावधान के अनुसार, कंपनी को ऐसे सभी शेयरों को स्थानांतरित करने की आवश्यकता है जिनके संबंध में घोषित लाभांश है। सदस्यों को सलाह दी जाती है कि वो www.concorindia.co.in आईईपीएफ प्राधिकरण के नाम पर स्थानांतरण के लिए उत्तरदायी शेयरों की पता लगाने के विवरण के लिए सदस्य वेबसाइट देखें।

अधिनियम की धारा 125 में प्रावधान है कि जिस सदस्य का लाभांश/इक्विटी शेयर आईईपीएफ को हस्तांतरित किया गया है, वह उस पर से वापसी का दावा करने का हकदार होगा। आईईपीएफ प्राधिकरण को हस्तांतरित अवैतनिक/दावा न किए गए लाभांश और इक्विटी शेयरों का दावा करने की प्रक्रिया <http://www.iepf.gov.in/IEPF/refund.html> पर उपलब्ध है। ऐसी स्थिति से बचने के लिए, सदस्यों से अनुरोध है कि वे अवैतनिक/दावा न किए गए लाभांश का दावा करने के लिए आरटीए या कंपनी को लिखें।

16. कंपनी अधिनियम, 2013 के प्रावधानों के अनुसार एक सरकारी कंपनी को लेखापरीक्षकों की नियुक्ति होती है / भारत के नियंत्रक एवं महालेखापरीक्षक (नियंत्रक एवं महालेखा परीक्षक) द्वारा और कंपनी अधिनियम 2013 में निहित प्रावधानों के संदर्भ में फिर से नियुक्त किया है, उनके पारिश्रमिक तय किया जाएगा कंपनी द्वारा एक सामान्य बैठक में या इस तरह से कंपनी द्वारा एक सामान्य बैठक में निर्धारित किया जा सकता है। उसी के अनुसरण में, भारत के नियंत्रक एवं महालेखापरीक्षक ने मैसर्स एसएन नंदा एंड कंपनी, चार्टर्ड एकाउंटेंट्स, को वित्तीय वर्ष 2021 -22 के लिए कंपनी के सांविधिक लेखा परीक्षकों के रूप में नियुक्त किया था। तदनुसार, सदस्यों से अनुरोध है कि कंपनी के सांविधिक लेखा परीक्षकों/शाखा लेखा परीक्षकों के लिए पारिश्रमिक तय करने के लिए कंपनी के निदेशक मंडल को अधिकृत करें।
17. संबंधित नियमों के साथ पठित कंपनी अधिनियम, 2013 की धारा 101 के अनुसार, कंपनी को अपने सदस्यों को इलेक्ट्रॉनिक रूप में नोटिस, वार्षिक रिपोर्ट आदि जैसे दस्तावेज देने की अनुमति है। यह संचार की शीघ्र प्राप्ति की सुविधा भी देता है और इस प्रकार डाक पारगमन के नुकसान को कम करता है। ऊपर उल्लिखित एमसीए और सेबी परिपत्र, वार्षिक रिपोर्ट 2021-22 के साथ-साथ एजीएम की सूचना के अनुपालन में उन सदस्यों को जिनके ईमेल पते कंपनी / डिपोजिटरी भागीदार के साथ पंजीकृत हैं करने के लिए इलेक्ट्रॉनिक मोड के माध्यम से ही भेजा जा रहा है। सदस्य नोट कर सकते हैं कि सूचना और वार्षिक रिपोर्ट 2021 -22 भी कंपनी की वेबसाइट www.concorindia.co.in पर उपलब्ध हो जाएगा। स्टॉक एक्सचेंज की वेबसाइट यानी बीएसई लिमिटेड और www.nseindia.com पर ऑफ इंडिया लिमिटेड और नेशनल स्टॉक एक्सचेंज www.nseindia.com और नेशनल सिक्योरिटीज डिपॉजिटरी लिमिटेड (NSDL) की वेबसाइट <https://www.evoting.nsdl.com> पर। तदनुसार, उन सभी सदस्यों को केवल ई-माध्यम से दस्तावेज भेजे जा रहे हैं जिनकी ईमेल आईडी कंपनी/डिपॉजिटरी प्रतिभागियों के साथ पंजीकृत हैं।
18. जिन सदस्यों ने अब तक अपने ई-मेल पते पंजीकृत नहीं किए हैं, उनसे एक बार फिर अनुरोध किया जाता है कि वे संबंधित सदस्य के कंपनी/डिपॉजिटरी पार्टिसिपेंट (डीपी) के आरटीए के साथ अपना ई-मेल पता पंजीकृत करें और कंपनी की हरित पहल में भाग लें।
19. कंपनी अधिनियम, 2013 की धारा 102(1) के अनुसार संलग्न नोटिस और विवरण में संदर्भित सभी दस्तावेज, इलेक्ट्रॉनिक मोड के माध्यम से निरीक्षण के लिए उपलब्ध होंगे। सदस्यों से अनुरोध है कि वे निरीक्षण के लिए कंपनी को investorrelations@concorindia.com पर लिखें। कंपनी अधिनियम, 2013 की धारा 170 के तहत दस्तावेजों और निदेशकों और प्रमुख प्रबंधकीय कार्मिकों के रजिस्टर और कंपनी अधिनियम, 2013 की धारा 189 के तहत बनाए गए उनकी शेयरधारिता और अनुबंधों या व्यवस्थाओं के रजिस्टर जिनमें निदेशक रुचि रखते हैं, एजीएम के दौरान सदस्यों द्वारा निरीक्षण के लिए एनएसडीएल ई-वोटिंग सिस्टम में लॉग-इन करने पर <https://www.evoting.nsdl.com> पर उपलब्ध होंगे।

20. सदस्यों से अनुरोध है कि इस बैठक में प्रस्तावित कारोबारों के संबंध में कोई जानकारी चाहते हैं तो उनसे अनुरोध है कि वे अपना नाम, डीमैट खाता संख्या/फोलियो नंबर, ईमेल आईडी, मोबाइल नंबर का उल्लेख करते हुए पहले से कंपनी को लिखें। 23 सितम्बर, 2022 को 5.00 बजे तक प्राप्त प्रश्नों पर एजीएम के दौरान प्रतिक्रिया व्यक्त की जाएगी।
21. सदस्य जो एजीएम के दौरान अपने विचार व्यक्त करना या प्रश्न पूछना चाहते हैं, वे खुद को 'स्पीकर' के रूप में पंजीकृत कर सकते हैं और अपना नाम, डीमैट खाता संख्या / फोलियो नंबर, ईमेल आईडी, मोबाइल नंबर का उल्लेख करते हुए अपना अनुरोध बुधवार 21 सितंबर 2022 को 0900 बजे से और 23 सितंबर 2022, शुक्रवार 5.00 बजे तक भेज सकते हैं।
22. कंपनी एजीएम के लिए समय की उपलब्धता के आधार पर प्रश्नों की संख्या और वक्ताओं की संख्या को सीमित करने का अधिकार सुरक्षित रखती है।
23. कंपनी अधिनियम, 2013 की धारा 72 के तहत कंपनी में अपनी शेयरधारिता के संबंध में नामांकन करने के इच्छुक सदस्यों से अनुरोध है कि वे कंपनी नियम 2014 (शेयर पूंजी और डिबेंचर) निर्धारित प्रपत्र में कंपनी के आरटीए को लिखें। डीमैट रूप में धारित शेयरों के मामले में, नामांकन फॉर्म सीधे संबंधित डिपॉजिटरी पार्टिसिपेंट (डीपी) के पास दर्ज किया जाना है।
24. शेयरधारकों के वोटिंग अधिकार 21.09.2022 की कट-ऑफ तारीख को कंपनी की चुकता इक्विटी शेयर पूंजी में उनके शेयरों के अनुपात में होंगे। कंपनी अधिनियम, 2013 की धारा 108 के प्रावधानों के अनुसार, कंपनी (प्रबंधन और प्रशासन) नियम, 2014 के नियम 20, कंपनी (प्रबंधन और प्रशासन) संशोधन नियम, 2015 और सेबी (एलओडीआर) के विनियमन 44 द्वारा प्रतिस्थापित) विनियम, 2015, कंपनी ने नेशनल सिक्योरिटीज डिपॉजिटरी लिमिटेड (एनएसडीएल) द्वारा व्यवस्थित इलेक्ट्रॉनिक वोटिंग सेवा सुविधा के माध्यम से सदस्यों को इलेक्ट्रॉनिक रूप से अपने वोट का प्रयोग करने की सुविधा प्रदान की है। मतदान की सुविधा एजीएम में भी उपलब्ध कराई जाएगी और एजीएम में भाग लेने वाले सदस्य जिन्होंने रिमोट ई-वोटिंग द्वारा पहले से अपना वोट नहीं डाला है, वे एजीएम में अपने मतदान अधिकार का प्रयोग कर सकेंगे। एक व्यक्ति, जिसका नाम सदस्यों के रजिस्टर में या डिपॉजिटरी द्वारा बनाए गए लाभकारी मालिकों के रजिस्टर में कट-ऑफ तारीख को दर्ज है, केवल रिमोट ई-वोटिंग की सुविधा के साथ-साथ एजीएम में मतदान करने का हकदार होगा। एक व्यक्ति जो कट-ऑफ तिथि को सदस्य नहीं है, उसे इस सूचना को केवल सूचना के उद्देश्य से समझना चाहिए।
25. कृपया नोट करें कि सदस्य मतदान का केवल एक ही तरीका चुन सकते हैं अर्थात या तो ई-वोटिंग या बैठक में इस अधिकार का प्रयोग कर सकते हैं। इसलिए जिन सदस्यों ने एजीएम से पहले रिमोट ई-वोटिंग द्वारा अपना वोट डाला है, वे एजीएम में शामिल हो सकते हैं, लेकिन फिर से वोट डालने के हकदार नहीं होंगे।
26. ई-वोटिंग द्वारा वोट अपने वोट का प्रयोग करने के इच्छुक सदस्यों से अनुरोध है कि वे संलग्न निर्देशों को ध्यानपूर्वक पढ़ें जो अन्य बातों के साथ-साथ ई-वोटिंग, लॉग इन आईडी, पासवर्ड जनरेट करने और समय सारिणी के लिए प्रक्रिया और तरीके प्रदान करते हैं, जिसमें समय अवधि भी शामिल है।
27. ई-वोटिंग प्रक्रिया की निष्पक्ष और पारदर्शी तरीके से जांच करने और आवश्यक गतिविधियों की जांचकर्ता के रूप में निदेशक मंडल ने मैसर्स आरके एंड एसोसिएट्स, कंपनी सचिव (सदस्यता संख्या F7695) के श्री राकेश कुमार को नियुक्त किया है। इसके अलावा, कंपनी ने मैसर्स प्रजा प्रधान एंड एसोसिएट्स, कंपनी सचिव (सदस्यता संख्या A32778) की सुश्री प्रजा परिमिता प्रधान को भी वैकल्पिक संवीक्षक के रूप में नियुक्त किया है।
28. वीसी/ओएवीएम के माध्यम से एजीएम में शामिल होने की प्रक्रियाः:
 - ए. 34वीं वार्षिक आम बैठक में एनएसडीएल मतदान के लिए रिमोट ई-वोटिंग हेतु वीसी/OAVM सुविधा प्रदान की जाएगी।
 - बी. सदस्य ध्यान दें कि वीसी/ओएवीएम सुविधा पहले आओ-पहले पाओ के आधार पर कम से कम 1,000 सदस्यों की भागीदारी की अनुमति देती है।
 - सी. सदस्य वीसी/ओएवीएम के माध्यम से एजीएम में भाग ले सकेंगे या एनएसडीएल द्वारा उपलब्ध कराई गई एजीएम का लाइव वेबकास्ट <https://www.evoting.nsdl.com> पर अपने रिमोट ई-वोटिंग लॉगिन क्रेडेंशियल का उपयोग करके और उपलब्ध लिंक का चयन करके देख सकेंगे।

जिन सदस्यों के पास ई-वोटिंग के लिए यूजर आईडी और पासवर्ड नहीं है या वे यूजर आईडी और पासवर्ड भूल गए हैं, वे नोटिस में नीचे उल्लिखित रिमोट ई-वोटिंग निर्देशों का पालन करके इसे पुनः प्राप्त कर सकते हैं।

- डी. वीसी/ओएवीएम के माध्यम से एजीएम में शामिल होने की सुविधा एजीएम के लिए निर्धारित समय से 30 मिनट पहले खुलेगी और सदस्यों के लिए पहले आओ-पहले पाओ के आधार पर उपलब्ध होगी।
- ई. जिन सदस्यों को एजीएम से पहले या उसके दौरान सहायता की आवश्यकता है, वे एनएसडीएल से evoting@nsdl.co.in / 1800-102-0990/1800 22 4430 पर संपर्क कर सकते हैं या Ms. सोनी सिंह, सहायक प्रबंधक-एनएसडीएल से evoting@nsdl.co.in / 022-24994553 संपर्क कर सकते हैं।
- एफ. वीसी/ओएवीएम के माध्यम से एजीएम में भाग लेने वाले सदस्यों की गणना अधिनियम की धारा 103 के तहत कोरम की गणना के लिए की जाएगी

29. ई-वोटिंग अवधि और परिणाम घोषणा:

- i) ई-वोटिंग की अवधि 24.09.2022 को (सुबह 09.00 बजे IST) शुरू होगी और 27.09.2022 को शाम 05.00 बजे IST) समाप्त होगी (इस अवधि के दौरान, कंपनी के शेयरधारक, 21.09.2022 की कट-ऑफ तिथि के अनुसार भौतिक रूप में या डीमैट रूप में शेयर धारण करते हैं वे (क्लॉजिंग डे), इलेक्ट्रॉनिक रूप से अपना वोट डाल सकते हैं। इसके बाद मतदान के लिए एनएसडीएल द्वारा ई-वोटिंग मॉड्यूल को निष्क्रिय कर दिया जाएगा। एक बार किसी संकल्प पर शेयरधारक द्वारा वोट कर दिए जाने के बाद, शेयरधारक को बाद में इसे बदलने की अनुमति नहीं दी जाएगी।
- ii) संवीक्षक, एजीएम में मतदान के समापन के तुरंत बाद, एजीएम में डाले गए मतों की गणना करेगा और उसके बाद रिमोट ई-वोटिंग के माध्यम से डाले गए वोटों को कम से कम दो (2) गवाहों की (कंपनी के कर्मचारी नहीं) की उपस्थिति में अनब्लॉक करेगा। संवीक्षक कंपनी के अध्यक्ष को एजीएम के समापन के दो कार्य दिवसों के बाद, पक्ष या विपक्ष में डाले गए कुल वोटों की एक समेकित जांचकर्ता की रिपोर्ट प्रस्तुत करेगा। अध्यक्ष या अध्यक्ष द्वारा प्राधिकृत कोई अन्य व्यक्ति मतदान के परिणाम की घोषणा तत्काल करेगा।
- iii) अपेक्षित संख्या में मत मिलने पर नोटिस में प्रस्तावित प्रस्तावों को बैठक की तिथि 28.09.2022 को पारित माना जाएगा
- iv) परिणाम घोषित होने के बाद स्क्रीटिनाइजर की रिपोर्ट के साथ कंपनी की वेबसाइट www.concorindia.co.in और एनएसडीएल की वेबसाइट www.evoting.nsdl.com पर अध्यक्ष या किसी अन्य अधिकृत व्यक्ति द्वारा परिणाम घोषित किए जाने के बाद रखा जाएगा। अध्यक्ष और उसी को स्टॉक एक्सचेंजों को सूचित किया जाएगा जहां कंपनी के इक्विटी शेयर सूचीबद्ध हैं।

30. वेबकास्ट सुविधा: कंपनी एनएसडीएल वेबसाइट पर एजीएम की कार्यवाही का एकतरफा लाइव वेबकास्ट प्रदान करेगी। आप एनएसडीएल प्रणाली तक पहुंच के तहत नोटिस में उल्लिखित प्रक्रिया का पालन करके इसे एक्सेस कर सकते हैं। लिंक शेयरधारक लॉगिन में उपलब्ध होगा जहां कंपनी का ईवन प्रदर्शित किया जाएगा।

31. सदस्य ध्यान दें कि आयकर अधिनियम, 1961 के प्रावधानों के अनुसार, वित्त अधिनियम, 2020 द्वारा संशोधित, 1 अप्रैल 2020 के बाद कंपनी द्वारा भुगतान या वितरित लाभांश, शेयरधारकों के हाथों में कर योग्य होगा और कंपनी आगामी एजीएम में शेयरधारकों के अनुमोदन के अधीन, शेयरधारकों को भुगतान किए जाने वाले लाभांश से निर्धारित दरों पर स्रोत पर कर (टीडीएस) काटने की आवश्यकता होगी। विवरण के लिए, सदस्य इस संबंध में कंपनी की वेबसाइट पर दिए गए संचार को देख सकते हैं।

32. सदस्यों से अनुरोध है कि

- (i) कंपनी/आरटीए के साथ सभी पत्राचार में अपने फोलियो/ग्राहक आईडी और डीपी आईडी नं., ईमेल पता, संपर्क सूत्र लिखें।
- (ii) नोट रखें कि वार्षिक आम बैठक में कोई उपहार / कूपन / वितरण की घोषणा नहीं की जाएगी।

बोर्ड के आदेश से
भारतीय कंटेनर निगम लिमिटेड

दिनांक: 02.09.2022

स्थान: नई दिल्ली

हस्ता./-

(हरीश चंद्रा)

कार्यपालक निदेशक (वित्त) एवं कंपनी सचिव

कंपनी अधिनियम, 2013 की धारा 102 के अनुसार व्याख्यात्मक विवरण

मद संख्या 6

रेल मंत्रालय ने अपने आदेश सं. 2019/PL/57/22, दिनांक 09.11.2021 ने श्री चेंसोंग बिक्रमसिंग तेरांग (डीआईएन: 09401230) को कॉनकॉर के बोर्ड में एक गैर-आधिकारिक स्वतंत्र निदेशक के रूप में नियुक्त करने की सूचना दी। तदनुसार, उन्हें दिनांक 16.11.2021 से प्रभावी निदेशक मंडल द्वारा कंपनी के एक स्वतंत्र निदेशक के रूप में दिनांक 29.11.2021 को तीन वर्षों की अवधि के लिए 08.11.2024 तक या अगले आदेश तक, जो भी पहले हो, नियुक्त किया गया। श्री चेंसोंग बिक्रमसिंग तेरांग कंपनी अधिनियम, 2013 की धारा 152 के तहत रोटेशन द्वारा सेवानिवृत्त होने के लिए उत्तरदायी नहीं होंगे।

श्री चेंसोंग बिक्रमसिंग तेरांग की नियुक्ति को विनियमित करने वाले नियम और शर्तें भारत सरकार द्वारा निर्धारित की जाती हैं। उनका संक्षिप्त विवरण, अन्य बातों के साथ, विशिष्ट कार्यात्मक क्षेत्र में विशेषज्ञता की प्रकृति को अन्यत्र प्रदान किया जाता है जो इस नोटिस का हिस्सा है।

निदेशक मंडल का मानना है कि श्री चेंसोंग बिक्रमसिंग तेरांग की पृष्ठभूमि और अनुभव को देखते हुए, उन्हें कंपनी के स्वतंत्र निदेशक के रूप में नियुक्त करना कंपनी के हित में होगा। बोर्ड आपके अनुमोदन के लिए संकल्प की अनुशंसा करता है।

श्री चेंसोंग बिक्रमसिंग तेरांग को छोड़कर, कंपनी का कोई भी निदेशक या प्रमुख प्रबंधकीय कार्मिक या उनके रिश्तेदार, स्वयं नियुक्त व्यक्ति होने के नाते, किसी भी तरह से, वित्तीय या अन्यथा, संकल्प में संबंधित या रुचि नहीं रखते हैं।

मद संख्या 7

रेल मंत्रालय ने अपने आदेश सं. 2019/PL/57/22, दिनांक 09.11.2021 ने श्री सतेंद्र कुमार (DIN:09344018) को कॉनकॉर के बोर्ड में एक गैर-आधिकारिक स्वतंत्र निदेशक के रूप में नियुक्त करने की सूचना दी। तदनुसार, उन्हें दिनांक 09.11.2021 से प्रभावी कंपनी के एक स्वतंत्र निदेशक के रूप में निदेशक मंडल ने उन्हें दिनांक 29.11.2021 को तीन साल की अवधि के लिए 08.11.2024 तक या अगले आदेश तक, जो भी पहले हो नियुक्त किया। श्री सतेंद्र कुमार कंपनी अधिनियम, 2013 की धारा 152 के तहत रोटेशन द्वारा सेवानिवृत्त होने के लिए उत्तरदायी नहीं होंगे।

श्री सतेंद्र कुमार की नियुक्ति को विनियमित करने वाले नियम और शर्तें भारत सरकार द्वारा निर्धारित की जाती हैं। उनका संक्षिप्त विवरण, अन्य बातों के साथ, विशिष्ट कार्यात्मक क्षेत्र में विशेषज्ञता की प्रकृति को अन्यत्र प्रदान किया जाता है जो इस नोटिस का हिस्सा है।

निदेशक मंडल का मानना है कि श्री सतेंद्र कुमार की पृष्ठभूमि और अनुभव को देखते हुए, उन्हें कंपनी के स्वतंत्र निदेशक के रूप में नियुक्त करना कंपनी के हित में होगा। बोर्ड आपके अनुमोदन के लिए संकल्प की अनुशंसा करता है।

श्री सतेंद्र कुमार को छोड़कर कंपनी का कोई भी निदेशक या प्रमुख प्रबंधकीय कार्मिक या उनके रिश्तेदार, जो स्वयं नियुक्त व्यक्ति हैं, किसी भी तरह से, वित्तीय या अन्यथा, संकल्प में संबंधित या रुचि नहीं रखते हैं।

मद संख्या 8

रेल मंत्रालय ने श्रीमती चंद्रा रावत (डीआईएन:09409425) की नियुक्ति की सूचना अपने आदेश सं. 2019/PL/57/22, दिनांक 09.11.2021 के माध्यम से दी कि कॉनकॉर के बोर्ड में गैर-आधिकारिक स्वतंत्र निदेशक के रूप में w.e.f. 23.11.2021 से

नियुक्त किया गया। यह नियुक्ति 29.11.2021 को निदेशक मंडल द्वारा कंपनी के एक स्वतंत्र निदेशक के रूप में 08.11.2024 तक की तीन साल की अवधि या अगले आदेश तक, जो भी पहले हो दी गई। श्रीमती चंद्रा रावत कंपनी अधिनियम, 2013 की धारा 152 के तहत रोटेशन द्वारा सेवानिवृत्त होने के लिए उत्तरदायी नहीं होंगी।

श्रीमती चंद्रा रावत की नियुक्ति को विनियमित करने वाले नियम और शर्तें भारत सरकार द्वारा निर्धारित किया जाना है। उनका संक्षिप्त विवरण, अन्य बातों के साथ, विशिष्ट कार्यात्मक क्षेत्र में विशेषज्ञता की प्रकृति को अन्यत्र प्रदान किया जाता है जो इस नोटिस का हिस्सा हैं।

निदेशक मंडल का मानना है कि श्रीमती की पृष्ठभूमि और अनुभव को देखते हुए। चंद्रा रावत, उन्हें कंपनी के स्वतंत्र निदेशक के रूप में नियुक्त करना कंपनी के हित में होगा। बोर्ड आपके अनुमोदन के लिए संकल्प की अनुशंसा करता है।

श्रीमती चंद्रा को छोड़कर कोई भी निदेशक या कंपनी के प्रमुख प्रबंधकीय कार्मिक या उनके रिश्तेदार नहीं हैं। श्रीमती चंद्रा रावत, स्वयं नियुक्त व्यक्ति होने के नाते, किसी भी तरह से, वित्तीय रूप से या अन्यथा, किसी भी तरह से संबंधित संकल्प में रुचि नहीं रखते हैं।

मद संख्या 9

रेल मंत्रालय ने श्री केदाराशीष बापट (डीआईएन:02535543) की नियुक्ति की सूचना अपने आदेश सं. 2019/PL/57/22, दिनांक 09.11.2021 के माध्यम से दी कि कॉनकॉर के बोर्ड में गैर-आधिकारिक स्वतंत्र निदेशक के रूप में w.e.f. 09.11.2021 से नियुक्त किया गया। यह नियुक्ति 29.11.2021 को निदेशक मंडल द्वारा कंपनी के एक स्वतंत्र निदेशक के रूप में 08.11.2024 तक की तीन साल की अवधि या अगले आदेश तक, जो भी पहले हो दी गई। श्री केदाराशीष बापट कंपनी अधिनियम, 2013 की धारा 152 के तहत रोटेशन द्वारा सेवानिवृत्त होने के लिए उत्तरदायी नहीं होंगे।

श्री केदाराशीष बापट की नियुक्ति को विनियमित करने वाले नियम और शर्तें भारत सरकार द्वारा निर्धारित किया जाना है। उनका संक्षिप्त विवरण, अन्य बातों के साथ, विशिष्ट कार्यात्मक क्षेत्र में विशेषज्ञता की प्रकृति को अन्यत्र प्रदान किया जाता है जो इस नोटिस का हिस्सा हैं।

निदेशक मंडल का मानना है कि श्रीमती की पृष्ठभूमि और अनुभव को देखते हुए। चंद्रा रावत, उन्हें कंपनी के स्वतंत्र निदेशक के रूप में नियुक्त करना कंपनी के हित में होगा। बोर्ड आपके अनुमोदन के लिए संकल्प की अनुशंसा करता है।

श्री केदाराशीष बापट को छोड़कर कोई भी निदेशक या कंपनी के प्रमुख प्रबंधकीय कार्मिक या उनके रिश्तेदार नहीं हैं। चंद्रा रावत, स्वयं नियुक्त व्यक्ति होने के नाते, किसी भी तरह से, वित्तीय रूप से या अन्यथा, किसी भी तरह से संबंधित संकल्प में रुचि नहीं रखते हैं।

बोर्ड के आदेश से
भारतीय कंटेनर निगम लिमिटेड

दिनांक : 02.09.2022

स्थान : नई दिल्ली

हस्ता /-

(हरीश चंद्रा)

कार्यपालक निदेशक (वित्त) एवं कंपनी सचिव

बारी-बारी से सेवानिवृत्त होने वाले निदेशकों का संक्षिप्त विवरण और अन्य विवरण/
नियुक्ति/पुनर्नियुक्ति की तलाश [सूचना के लिए नोट का बिंदु (1) देखें]

विवरण	श्री वी. कल्याण रामा (पुनर्नियुक्ति)	श्री प्रदीप के. अग्रवाल (पुनर्नियुक्ति)	श्री चोसंग बिक्रम तेरंग (नियुक्ति)	श्री सतेंद्र कुमार (नियुक्ति)	श्रीमती चंद्रा रावत (नियुक्ति)	श्री केदाराशीष बापट (नियुक्ति)
डीआईएन	07201556	07557080	09401230	09344018	09409425	02535543
योग्यता और अनुभव	संदर्भ नोट 1	संदर्भ नोट 2	संदर्भ नोट 3	संदर्भ नोट 4	संदर्भ नोट 5	संदर्भ नोट 6
जन्म तिथि (आयु)	28.09.1963 (59 वर्ष)	20.01.1963 (59 वर्ष)	01.06.1975 (48 वर्ष)	22.12.1975 (47 वर्ष)	31.08.1975 (48 वर्ष)	08.06.1973 (49 वर्ष)
नियम और शर्तें नियुक्ति/पुनर्नियुक्ति का	उन्हें रेल मंत्रालय, भारत सरकार के आदेशों के अनुसार वर्ष 2017 में निदेशक नियुक्त किया गया। कंपनी अधिनियम के प्रावधानों के अनुसार, वह रोटेशन से सेवानिवृत्ति के उत्तरदायी है।	उन्हें रेल मंत्रालय, भारत सरकार के आदेशों के अनुसार वर्ष 2016 में निदेशक नियुक्त किया गया। कंपनी अधिनियम के प्रावधानों के अनुसार, वह रोटेशन से सेवानिवृत्ति के उत्तरदायी है।	उन्हें रेल मंत्रालय, भारत सरकार के आदेशों के अनुसार निदेशक नियुक्त किया गया। कंपनी अधिनियम के प्रावधानों के अनुसार, वह रोटेशन से सेवानिवृत्ति के उत्तरदायी नहीं है।	उन्हें रेल मंत्रालय, भारत सरकार के आदेशों के अनुसार निदेशक नियुक्त किया गया। कंपनी अधिनियम के प्रावधानों के अनुसार, वह रोटेशन से सेवानिवृत्ति के उत्तरदायी नहीं है।	उन्हें रेल मंत्रालय, भारत सरकार के आदेशों के अनुसार निदेशक नियुक्त किया गया। कंपनी अधिनियम के प्रावधानों के अनुसार, वह रोटेशन से सेवानिवृत्ति के उत्तरदायी नहीं है।	उन्हें रेल मंत्रालय, भारत सरकार के आदेशों के अनुसार निदेशक नियुक्त किया गया। कंपनी अधिनियम के प्रावधानों के अनुसार, वह रोटेशन से सेवानिवृत्ति के उत्तरदायी नहीं है।
बोर्ड में पहली नियुक्ति की तिथि	03.06.2015 से निदेशक (परियोजना एवं सेवाएं) तथा 1-10-2016 से अध्यक्ष एवं प्रबंध निदेशक	01.07.2016	16.11.2021	09.11.2021	23.11.2021	09.11.2021
अन्य निदेशकों के साथ संबंधों का प्रकटीकरण	शून्य	शून्य	शून्य	शून्य	शून्य	शून्य
पारिश्रमिक अंतिम आहरित और प्रस्तावित	2,00,000-3,40,000 रुपये का वेतनमान और अन्य परिलब्धियाँ सरकार /	1,80,000-3,40,000 रुपये का वेतनमान और अन्य परिलब्धियाँ सरकार/कंपनी की				

	कंपनी की नीति के अनुसार हैं।	नीति के अनुसार हैं।				
कंपनी में शेयरधारिता	5/- रुपये के 550 इक्विटी शेयर प्रत्येक	5/- रुपये के 550 इक्विटी शेयर प्रत्येक	शून्य	शून्य	शून्य	शून्य
वर्ष के दौरान भाग लेने वाली बोर्ड की बैठकों की संख्या	6 में से 6	6 में से 5	3 में से 3	3 में से 3	3 में से 3	3 में से 3
अन्य बोर्ड का निदेशकत्व	1. फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड 2. कॉनकार एयर लिमिटेड 3. सिडकुल कॉनकार इंफ्रा लिमिटेड	1. फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड 2. कॉनकार एयर लिमिटेड 3. सिडकुल कॉनकार इंफ्रा लिमिटेड	शून्य	शून्य	शून्य	1. वाई यू टैक्नोलोजह प्रा. लि. 2. क्विक गो विनिमेय प्रा. लि.
अन्य बोर्ड (बोर्डों) की समितियों की सदस्यता/अध्यक्षता)	शून्य	3	शून्य	शून्य	शून्य	शून्य

नोट 1:

श्री वी.कल्याण रामा ,भारतीय कंटेनर निगम लिमिटेड के सबसे कम उम्र के अध्यक्ष और प्रबंध निदेशक हैं। (कॉनकॉर), रेल मंत्रालय के अधीन एक नवरत्न सार्वजनिक उपक्रम है। आप मैकेनिकल इंजीनियर होने के साथ-साथ आईसीडब्ल्यूआई भी हैं। आप 1987 बैच के भारतीय रेल ट्रैफिक सर्विस (आईआरटीएस) के अधिकारी हैं। भारतीय रेल में शामिल होने से पूर्व आपने बीएचपीवी और बीएचईएल में कार्य किया है। कॉनकॉर के निदेशक मंडल में निदेशक (परियोजना एवं सेवाएं) पद पर नियुक्ति से पूर्व आप कार्यपालक निदेशक, मुख्य महाप्रबंधक के पदों पर आसीन रहे हैं। उन्होंने भारतीय रेलवे के साथ अपने करियर में कई चुनौतीपूर्ण कार्य किए थे। ये रेलवे और मल्टी मोडल ट्रांसपोर्ट लॉजिस्टिक्स में पेशेवर रूप से प्रशिक्षित हैं। उन्होंने कॉनकॉर के दक्षिण मध्य और दक्षिणी क्षेत्रों में कंटेनर डिपो के विकास में महत्वपूर्ण भूमिका निभाई थी। ये कॉनकॉर के विभिन्न ड्राई पोर्ट टर्मिनलों पर एक्जिम और आंतरिक कार्गो की सभी विकासात्मक योजना और परिचालन गतिविधियों में शामिल रहे हैं। इन्हें इंजीनियरिंग, सिस्टम डिजाइन, रेलवे और मल्टी मोडल लॉजिस्टिक्स संचालन और परियोजना योजना और कमीशनिंग के क्षेत्र में व्यापक अनुभव है

नोट 2:

श्री प्रदीप कुमार अग्रवाल ने 1 जुलाई, 2016 से निदेशक (आंतरिक) का पदभार ग्रहण किया है। वह भारतीय रेल यातायात सेवा से संबंधित हैं। उन्होंने भारतीय रेलवे के संचालन, वाणिज्यिक, विपणन और सुरक्षा को कवर करते हुए मंडल और क्षेत्रीय मुख्यालय दोनों स्तरों पर विभिन्न महत्वपूर्ण कार्यों पर 17 वर्षों से अधिक समय तक काम किया है। वे कंटेनर कॉर्पोरेशन ऑफ इंडिया लिमिटेड (कॉनकॉर) में वर्ष 2006 में जीजीएम (ऑप्स)/पश्चिमी क्षेत्र के रूप में शामिल हुए, उसके बाद चार साल तक पश्चिमी क्षेत्र के मुख्य महाप्रबंधक के रूप में काम किया। अपने कार्यकाल के दौरान, उन्होंने क्षेत्र के लिए कंटेनर ट्रेन संचालन को सफलतापूर्वक प्रबंधित किया है जिसमें जेएन पोर्ट और क्षेत्र में विभिन्न सीएफएस और आईसीडी शामिल हैं। उन्होंने निदेशक (आंतरिक), कॉनकॉर के रूप में शामिल होने से पहले पांच साल तक एपीएम टर्मिनल, मुंबई (जीटीआईपीएल) के मुख्य कार्यकारी अधिकारी के रूप में भी काम किया है। सीईओ/जीटीआईपीएल के रूप में अपने कार्यकाल के दौरान, उन्होंने उत्पादकता, दक्षता और टर्मिनलों की सुरक्षा में सुधार की दिशा में कई महत्वपूर्ण पहल की हैं। उन्होंने टर्मिनल में विभिन्न परिचालन प्रक्रियाओं को सरल बनाया है और कागज रहित गेट-लेन-देन शुरू करने में अग्रणी हैं, जो व्यापार करने में आसानी की दिशा में एक कदम था। इस टर्मिनल ने लगातार 2 मिलियन टीईयू प्रति वर्ष का प्रदर्शन भी हासिल किया है और पिछले पांच वर्षों के दौरान मैरिटाईम फ्रेटनीटी द्वांशं सर्वश्रेष्ठ कंटेनर टर्मिनल के रूप में मान्यता मिली ।

नोट 3:

श्री चेतसो ग बिक्रमसिंह तेरांग (जन्म 1-6-1975) असम इंजीनियरिंग कॉलेज, गुवाहाटी विश्वविद्यालय से) एक बीई (केमिकल) इंजीनियर हैं । ये कार्बी लिजेंटस किंवदंतियों और मिथकों , संघर्षों , विजय और त्रासदी की वास्तविक जीवन की कहानियों से प्रेरित होकर लघु कथाएँ लिखने के बारे में अधिक लगनशील रहें । उन्होंने अपने पिता जो कि एक वकील थे और सीबीआई के उप कानूनी सलाहकार के रूप में कार्यरत थे, के सपने को पूरा करने के लिए इंजीनियरिंग की।

श्री तेरांग एक ऐसे ग्रामीण कृषक परिवार से हैं, जिन्होंने अपनी वंशावली को प्रतिष्ठित वैसोंग और चेतसोंग तेरांग, मध्ययुगीन लोक नायकों के लिए कार्बी की स्वतंत्रता के लिए लड़ाई लड़ी थी । श्री तेरांग ने रचनात्मक लेखन के अपने सपने को पूरा करने के लिए सरकारी नौकरी नहीं ली और एक छोटी सी किताब की दुकान से शुरुआत की । उन्होंने बाद में एक दोस्त को दान कर दिया और एक स्थानीय अंग्रेजी दैनिक के स्टाफ रिपोर्टर के रूप में शामिल हो गए । एक कार्यकर्ता के रूप में उनके व्यक्तित्व को भाजपा ने खोज लिया.

नोट 4:

श्री सतेंद्र कुमार मेसर्स सतेंद्र एंड कंपनी , पटना , बिहार 2007 से चार्टर्ड एकाउंटेंट हैं। इसके अलावा, उनके पास शेयरों के मूल्यांकन और फॉरेंसिक अकाउंटिंग एंड फ्रॉड डिटेक्शन (एफएएफडी) के योग्यता प्रमाण पत्र हैं। उन्होंने बी.एन. से भौतिकी (ऑनर्स) में पटना कॉलेज, पटना विश्वविद्यालय से स्नातक भी किया था।

उन्हें वित्त, लेखा परीक्षा, प्रत्यक्ष और अप्रत्यक्ष कराधान, कंपनी कानून मामलों, वाणिज्यिक मामलों, सचिवीय मामलों में विशेषज्ञता प्राप्त है।

नोट 5:

श्रीमती चंद्रा रावत, इलाहाबाद विश्वविद्यालय से संस्कृत और बांग्ला में स्नातक हैं। वर्तमान में, वह अवध प्रांत लखनऊ से भाजपा की क्षेत्रीय उपाध्याक्ष हैं। वह 2012 से 2017 तक विधानसभा - मोहनलाल गंज से विधायक थीं।

इससे पहले वे 2000 से 2005 तक वार्ड - मोहनलाल गंज से जिला पंचायत सदास्य और 1998 से 2012 तक महिला सभा की जिला अध्यक्ष थीं।

वह हमेशा सामाजिक कार्यों और राजनीति में सक्रिय से लगी हैं।

नोट 6:

श्री केदाराशीष बापट कोलकाता, पश्चिम बंगाल में मेसर्स एस.बी.दांडेकर एंड कंपनी के भागीदार के रूप में एक चार्टर्ड एकाउंटेंट हैं, जिन्हें ऑडिट, प्रत्यक्ष कराधान, कॉर्पोरेट कानून अनुपालन और प्रबंधन परामर्श को कवर करने वाली पेशेवर सेवाएं प्रदान करने में सार्वजनिक और निजी दोनों क्षेत्रों में कॉर्पोरेट और गैर कॉर्पोरेट संस्थाओं की श्रेणी 25 वर्षों से अधिक का अनुभव है। वह सेंट जेवियर्स कॉलेज, कोलकाता से वाणिज्य स्नातक हैं। वह नवंबर 2001 से याई यू टेक्नोलॉजीज प्राइवेट लिमिटेड के बोर्ड में एक गैर कार्यपालक निदेशक हैं, जो भारत और विदेशों में चीनी उद्योग के लिए आला, एंड टू एंड ऑटोमेशन और प्रक्रिया नियंत्रण समाधान के अनुसंधान और निर्माण में लगी एक कंपनी है। उन्होंने फरवरी 2017 से फरवरी 2020 तक मेसर्स ब्रिज एंड रूफ कंपनी (इंडिया) लिमिटेड के बोर्ड में एक स्वतंत्र निदेशक के रूप में भी काम किया है, जो भारी उद्योग और सार्वजनिक उद्यम मंत्रालय के तहत एक "मिनी रत्न" पीएसयू है।

ई- वोटिंग के लिए अनुदेश

कंपनी अधिनियम, 2013 की धारा 108 के प्रावधानों के अनुसार कंपनी (प्रबंधन और प्रशासन) नियम, 2014 के नियम 20 के साथ पठित, कंपनी (प्रबंधन और प्रशासन) संशोधन नियम, 2015 और सेबी (एलओडीआर) विनियमों के विनियमन 44 द्वारा प्रतिस्थापित। 2015 के रूप में संशोधन और कारपोरेट मामलों के मंत्रालय द्वारा जारी किए गए सर्कुलर समय-समय पर, कंपनी ई-वोटिंग की सुविधा प्रदान करने के लिए सदस्यों के लिए सभी प्रस्तावों में उल्लिखित इलेक्ट्रॉनिक रूप से वोटिंग करने की सूचना देने में प्रसन्नता हो रही है। 28 सितंबर, 2022 को आयोजित होने वाले 34^{वां} वार्षिक आम बैठक (एजीएम) में ई-वोटिंग सुविधा प्रदान करने के लिए नेशनल सिक्क्योरिटीज डिपॉजिटरी लिमिटेड (NSDL) की सेवाएं ली हैं।

खुदरा व्यक्तिगत निवेशकों, संस्थागत निवेशकों आदि सहित कंपनी के सभी शेयरधारकों को वीसी/ओएवीएम के माध्यम से आयोजित होने वाली एजीएम में भाग लेने और मतदान करने के लिए प्रोत्साहित किया जाता है।

सदस्य, जिनके नाम रिकॉर्ड तिथि (कट-ऑफ तिथि) यानी 21.09.2022 को सदस्यों / लाभार्थी मालिकों के रजिस्टर में दिखाई देते हैं, इलेक्ट्रॉनिक रूप से अपना वोट डाल सकते हैं। शेयरधारकों का वोटिंग अधिकार कट-ऑफ तारीख 21.09.22 को कंपनी की चुकता इक्विटी शेयर पूंजी में उनके हिस्से के अनुपात में होगा।

ई-वोटिंग सुविधा इस लिंक पर उपलब्ध है: <https://www.evoting.nsdl.com> और पी लीज अपना वोट देने से पहले ई-वोटिंग के लिए निम्नलिखित निर्देशों को पढ़ें।

ई-वोटिंग सुविधा निम्नलिखित मतदान अवधि के दौरान उपलब्ध होगी:

ई-वोटिंग की शुरुआत	ई-वोटिंग की समाप्ति
24.09.2022 at 09.00 A.M. IST	27.09.2022 at 05.00 P.M. IST

इसके बाद मतदान के लिए एनएसडीएल द्वारा रिमोट ई-वोटिंग मॉड्यूल को निष्क्रिय कर दिया जाएगा।

NSDL ई-वोटिंग सिस्टम पर इलेक्ट्रॉनिक रूप से वोट के तरीके में "दो चरण" शामिल है जिनका उल्लेख नीचे किया गया है:

चरण 1: एनएसडीएल ई-वोटिंग सिस्टम तक पहुंच

ए) डीमैट मोड में प्रतिभूतियों को रखने वाले व्यक्तिगत शेयरधारकों के लिए ई-वोटिंग और वर्चुअल मीटिंग में शामिल होने के लिए लॉगिन विधि :

सूचीबद्ध कंपनियों द्वारा प्रदान की गई ई-वोटिंग सुविधा पर सेबी के 9 दिसंबर, 2020 के परिपत्र के अनुसार, डीमैट मोड में प्रतिभूतियों को रखने वाले व्यक्तिगत शेयरधारकों को डिपॉजिटरी और डिपॉजिटरी प्रतिभागियों के साथ बनाए गए डीमैट खाते के माध्यम से वोट करने की अनुमति है। ई-वोटिंग सुविधा का उपयोग करने के लिए शेयरधारकों को सलाह दी जाती है कि वे अपने डीमैट खातों में अपना मोबाइल नंबर और ईमेल आईडी अपडेट करें।

डीमैट मोड में प्रतिभूतियों को रखने वाले व्यक्तिगत शेयरधारकों के लिए लॉगिन विधि नीचे दी गई।

शेयरधारकों का प्रकार	लॉगिन विधि
एनएसडीएल के साथ डीमैट मोड में प्रतिभूति रखने वाले व्यक्तिगत शेयरधारक	1. मौजूदा आईडीईएस उपयोगकर्ता एनएसडीएल की ई-सेवा वेबसाइट पर जा सकते हैं। https://eservices.nsdl.com या तो पर्सनल कंप्यूटर पर या मोबाइल पर। ई-सर्विसेज होम पेज पर "लॉगिन" के तहत "बेनिफिशियल ओनर" आइकन पर क्लिक करें, जो 'आईडीएस' सेक्शन के तहत उपलब्ध है, यह आपको अपना मौजूदा यूजर आईडी और पासवर्ड दर्ज करने के लिए प्रेरित करेगा। सफल प्रमाणीकरण के बाद, आप मूल्य वर्धित सेवाओं के तहत ई-वोटिंग सेवाओं को देख पाएंगे। ई-वोटिंग सेवाओं के तहत "एक्सेस टू ई-वोटिंग" पर क्लिक करें और आप ई-वोटिंग पेज देख पाएंगे। कंपनी के नाम या ई-वोटिंग सेवा प्रदाता यानी एनएसडीएल पर क्लिक करें और रिमोट ई-वोटिंग अवधि के दौरान या वर्चुअल मीटिंग में शामिल होने और मीटिंग के दौरान वोटिंग करने के लिए आपको एनएसडीएल की ई-वोटिंग वेबसाइट पर पुनः निर्देशित किया जाएगा।

	<p>2. यदि आप आईडीईएस ई-सेवाओं के लिए पंजीकृत नहीं हैं, तो पंजीकरण का विकल्प https://eservices.nsd.com पर उपलब्ध है। "आईडीईएस पोर्टल के लिए ऑनलाइन पंजीकरण करें" चुनें या यहां क्लिक करें https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp</p> <p>3 एनएसडीएल की ई-वोटिंग वेबसाइट पर जाएं। निम्नलिखित URL टाइप करके वेब ब्राउज़र खोलें: https://www.evoting.nsd.com/ या तो पर्सनल कंप्यूटर पर या मोबाइल पर। ई-वोटिंग सिस्टम का होम पेज लॉन्च होने के बाद, "लॉगिन" आइकन पर क्लिक करें जो 'शेयरधारक/सदस्य अनुभाग के अंतर्गत उपलब्ध है। एक नई स्क्रीन खुलेगी। आपको अपना यूजर आईडी (यानी एनएसडीएल के साथ आपका सोलह अंकों का डीमैट खाता नंबर), पासवर्ड/ओटीपी और एक सत्यापन कोड दर्ज करना होगा जैसा कि स्क्रीन पर दिखाया गया है। सफल प्रमाणीकरण के बाद, आपको एनएसडीएल डिपॉजिटरी साइट पर भेज दिया जाएगा, जहां आप ई-वोटिंग पेज देख सकते हैं। कंपनी के नाम या ई-वोटिंग सेवा प्रदाता यानी एनएसडीएल पर क्लिक करें और रिमोट ई-वोटिंग अवधि के दौरान या वर्चुअल मीटिंग में शामिल होने और मीटिंग के दौरान वोटिंग करने के लिए आपको एनएसडीएल की ई-वोटिंग वेबसाइट पर रीडायरेक्ट कर दिया जाएगा</p>
<p>सीडीएसएल के साथ डीमैट मोड में प्रतिभूति रखने वाले व्यक्तिगत शेयरधारक</p>	<ol style="list-style-type: none"> 1. मौजूदा उपयोगकर्ता जिन्होंने ईजी/ईजीएस्ट का विकल्प चुना है, वे अपने उपयोगकर्ता आईडी और पासवर्ड के माध्यम से लॉगिन कर सकते हैं। बिना किसी और प्रमाणीकरण के ई-वोटिंग पेज पर पहुंचने का विकल्प उपलब्ध कराया जाएगा। उपयोगकर्ताओं के लिए Easi/Easiest में लॉगिन करने के लिए URL https://web.cdslindia.com/myeasi/home/login या www.cdslindia.com हैं और न्यू सिस्टम Myeasi पर क्लिक करें। 2. ईजी/ईजीएस्ट के सफल लॉगिन के बाद उपयोगकर्ता ई वोटिंग मेनू भी देख सकेगा। मेन्यू में ई-वोटिंग सेवा प्रदाता यानी एनएसडीएल के लिंक होंगे। अपना वोट डालने के लिए एनएसडीएल पर क्लिक करें। 3. यदि उपयोगकर्ता Easi/Easiest के लिए पंजीकृत नहीं हैं, तो पंजीकरण करने का विकल्प https://web.cdslindia.com/myeasi/Registration/EasiRegistration पर उपलब्ध है। 4. वैकल्पिक रूप से, उपयोगकर्ता www.cdslindia.com होम पेज में एक लिंक से डीमैट खाता संख्या और पैन नंबर प्रदान करके सीधे ई-वोटिंग पृष्ठ तक पहुंच सकते हैं। सिस्टम पंजीकृत मोबाइल और ईमेल पर ओटीपी भेजकर उपयोगकर्ता को प्रमाणित करेगा जैसाकि डीमैट खाते में दर्ज है। सफल प्रमाणीकरण के बाद, उपयोगकर्ता को संबंधित ईएसपी यानी एनएसडीएल के लिए लिंक प्रदान किए जाएंगे जहां ई-वोटिंग चल रही।
<p>व्यक्तिगत शेयरधारक (डीमैट मोड में प्रतिभूतियां रखने वाले) अपने डिपॉजिटरी प्रतिभागियों के माध्यम से लॉगिन करते हैं</p>	<p>आप ई-वोटिंग सुविधा के लिए एनएसडीएल/सीडीएसएल के साथ पंजीकृत अपने डिपॉजिटरी पार्टिसिपेंट के माध्यम से अपने डीमैट खाते के लॉगिन क्रेडेंशियल का उपयोग कर लॉगिन भी कर सकते हैं। लॉग इन करने पर आपको ई-वोटिंग का विकल्प दिखाई देगा। ई-वोटिंग विकल्प पर क्लिक करें, सफल प्रमाणीकरण के बाद आपको एनएसडीएल/सीडीएसएल डिपॉजिटरी साइट पर रीडायरेक्ट किया जाएगा, जहां आप ई-वोटिंग सुविधा देख सकते हैं। कंपनी के नाम या ई-वोटिंग सेवा प्रदाता यानी एनएसडीएल पर क्लिक करें और रिमोट ई-वोटिंग अवधि के दौरान या वर्चुअल मीटिंग में शामिल होने और मीटिंग के दौरान वोटिंग करने के लिए आपको एनएसडीएल की ई-वोटिंग वेबसाइट पर रीडायरेक्ट कर दिया जाएगा</p>

महत्वपूर्ण नोट: जो सदस्य यूजर आईडी/पासवर्ड प्राप्त करने में असमर्थ हैं, उन्हें सलाह दी जाती है कि वे उपर्युक्त वेबसाइट पर उपलब्ध फॉरगेट यूजर आईडी और फॉरगेट पासवर्ड विकल्प का उपयोग करें।

डिपॉजिटरी यानी एनएसडीएल और सीडीएसएल के माध्यम से लॉगिन से संबंधित किसी भी तकनीकी मुद्दे के लिए डीमैट मोड में प्रतिभूतियों को रखने वाले व्यक्तिगत शेयरधारकों के लिए हेल्पडेस्क

लॉगिन टाईप	हेल्प डैस्क विवरण
एनएसडीएल के साथ डीमैट मोड में प्रतिभूति रखने वाले व्यक्तिगत शेयरधारक	लॉगिन में किसी भी तकनीकी समस्या का सामना करने वाले सदस्य evoting@nsdl.co.in पर अनुरोध भेजकर एनएसडीएल हेल्पडेस्क से संपर्क कर सकते हैं या टोल फ्री नंबर: 1800 102 0990 और 1800 22 4430 पर कॉल कर सकते हैं।

सीडीएसएल के साथ डीमैट मोड में प्रतिभूति रखने वाले व्यक्तिगत शेयरधारक

लॉगिन में किसी भी तकनीकी मुद्दा का सामना करना पड़ सदस्यों पर एक अनुरोध भेजकर सीडीएसएल हेल्पडेस्क पर या helpdesk.evoting@cdslindia.com 022- 23,058,738 022-23058542-43 संपर्क कर सकते हैं।

बी) ई-वोटिंग के लिए लॉगिन विधि और डीमैट मोड में प्रतिभूतियों को रखने वाले व्यक्तिगत शेयरधारकों और भौतिक मोड में प्रतिभूतियों को रखने वाले शेयरधारकों के अलावा अन्य शेयरधारकों के लिए वर्चुअल मीटिंग में शामिल होना

एनएसडीएल ई-वोटिंग वेबसाइट में लॉग-इन कैसे करें?

1. पर्सनल कंप्यूटर पर या मोबाइल पर निम्नलिखित URL टाइप करके वेब ब्राउज़र खोलें: <https://www.evoting.nsdl.com/> एनएसडीएल की ई-वोटिंग वेबसाइट पर जाएं।
2. ई-वोटिंग सिस्टम का होम पेज लॉन्च होने के बाद, "लॉगिन" आइकन पर क्लिक करें
3. एक नई स्क्रीन खुलेगी। आपको अपना यूजर आईडी, अपना पासवर्ड/ओटीपी और एक सत्यापन कोड दर्ज करना होगा जैसाकि स्क्रीन पर दिखाया गया है।
4. *वैकल्पिक रूप से, यदि आप NSDL eservices यानी IDEAS के लिए पंजीकृत हैं, तो आप अपने मौजूदा IDEAS लॉगिन के साथ <https://eservices.nsdl.com/> पर लॉग-इन कर सकते हैं। एक बार जब आप अपने लॉग-इन क्रेडेंशियल्स का उपयोग करने के बाद एनएसडीएल ई-सर्विसेज में लॉग-इन करते हैं, तो ई-वोटिंग पर क्लिक करें और आप चरण 2 पर आगे बढ़ सकते हैं अर्थात इलेक्ट्रॉनिक रूप से अपना वोट डाल सकते हैं।*
5. आपका यूजर आईडी विवरण नीचे दिया गया है:

शेयरों को धारण करने का तरीका अर्थात डीमैट (एनएसडीएल या सीडीएसएल) या भौतिक	आपकी यूजर आईडी है:
ए) एनएसडीएल के साथ डीमैट खाते में शेयर रखने वाले सदस्यों के लिए।	8 कैरेक्टर डीपी आईडी के बाद 8 डिजिट क्लाइंट आईडी उदाहरण के लिए यदि आपकी डीपी आईडी IN300*** है और क्लाइंट आईडी 12***** है तो आपकी यूजर आईडी IN300***12***** है।
बी) सीडीएसएल के डीमैट खाते में शेयर रखने वाले सदस्यों के लिए।	16 अंकों की लाभार्थी आईडी, उदाहरण के लिए यदि आपकी लाभार्थी आईडी 12***** है तो आपकी उपयोगकर्ता आईडी 12***** है
सी) भौतिक रूप में शेयर रखने वाले सदस्यों के लिए।	कंपनी के साथ पंजीकृत फोलियो नंबर के बाद ईवन नंबर उदाहरण के लिए यदि फोलियो नंबर 001*** है और EVEN 101456 है तो यूजर आईडी 101456001*** है

6. व्यक्तिगत शेयरधारकों के अलावा अन्य शेयरधारकों के लिए पी एसवर्ड विवरण नीचे दिया गया :
 - i) यदि आप पहले से ही ई-वोटिंग के लिए पंजीकृत हैं, तो आप लॉग इन करने और अपना वोट डालने के लिए अपने मौजूदा पासवर्ड का उपयोग कर सकते हैं।
 - ii) यदि आप पहली बार एनएसडीएल ई-वोटिंग सिस्टम का उपयोग कर रहे हैं, तो आपको 'आरंभिक पासवर्ड' प्राप्त करना होगा जो आपको सूचित किया गया था। एक बार जब आप अपना 'आरंभिक पासवर्ड' प्राप्त कर लेते हैं, तो आपको 'आरंभिक पासवर्ड' दर्ज करना होगा और सिस्टम आपको अपना पासवर्ड बदलने के लिए बाध्य करेगा
 - iii) अपना 'आरंभिक पासवर्ड' कैसे प्राप्त करें?
 - a) यदि आपका ईमेल आईडी आपके डीमैट खाते में या कंपनी के साथ पंजीकृत है, तो आपका 'प्रारंभिक पासवर्ड' आपको आपकी ईमेल आईडी पर सूचित किया जाता है। आपके मेलबॉक्स से NSDL से आपको भेजे गए ईमेल को ट्रेस करें। ईमेल खोलें और अटैचमेंट यानी एक .pdf फाइल खोलें। पीडीएफ फाइल खोलें। .pdf फाइल खोलने का पासवर्ड एनएसडीएल खाते के लिए आपकी 8 अंकों की क्लाइंट आईडी, सीडीएसएल खाते के लिए क्लाइंट आईडी के अंतिम 8 अंक या भौतिक रूप में धारित शेयरों के लिए फोलियो नंबर है। .pdf फाइल में आपकी 'यूजर आईडी' और आपका 'आरंभिक पासवर्ड' होता है।
 - b) यदि आपकी ईमेल आईडी पंजीकृत नहीं है, तो आपका 'आरंभिक पासवर्ड' आपके पंजीकृत डाक पते पर आपको सूचित कर दिया जाता है।
7. यदि आप "आरंभिक पासवर्ड" प्राप्त नहीं कर पा रहे हैं या अपना पासवर्ड भूल गए हैं:
 - i) www.evoting.nsdl.com पर उपलब्ध विकल्प "भूल गए उपयोगकर्ता विवरण/पासवर्ड?" (यदि आप एनएसडीएल या सीडीएसएल के साथ अपने डीमैट खाते में शेयर रखते हैं) पर क्लिक करें।
 - ii) भौतिक उपयोगकर्ता रिसेट पासवर्ड?" (यदि आप भौतिक रूप में शेयर धारण कर रहे हैं, विकल्प www.evoting.nsdl.com पर उपलब्ध है।

- iii) यदि आप अभी भी उपरोक्त दो विकल्पों द्वारा पासवर्ड प्राप्त करने में असमर्थ हैं, तो आप evoting@nsdl.co.in पर अपने डीमैट खाता संख्या/फोलियो नंबर, अपने पैन, अपना नाम और अपने पंजीकृत पते का उल्लेख करते हुए एक अनुरोध भेज सकते हैं।
- iv) सदस्य एनएसडीएल की ई-वोटिंग प्रणाली पर वोट डालने के लिए ओटीपी (वन टाइम पासवर्ड) आधारित लॉगिन का भी उपयोग कर सकते हैं।
8. अपना पासवर्ड दर्ज करने के बाद, चेक बॉक्स पर चयन करके "नियम और शर्तों से सहमत" पर टिक करें।
9. अब आपको "लॉगिन" बटन पर क्लिक करना होगा।
10. "लॉगिन" बटन पर क्लिक करने के बाद, ई-वोटिंग का होम पेज खुल जाएगा।

चरण 2: अपना वोट इलेक्ट्रॉनिक रूप से डालें और एनएसडीएल ई-वोटिंग सिस्टम पर आम बैठक में शामिल हों।

इलेक्ट्रॉनिक रूप से अपना वोट कैसे डालें और एनएसडीएल ई-वोटिंग सिस्टम पर आम बैठक में शामिल हों?

1. चरण 1 में सफलतापूर्वक लॉगिन करने के बाद, आप उन सभी कंपनियों को "EVEN" देख पाएंगे, जिनमें आपके शेयर हैं और जिनका मतदान चक्र और सामान्य बैठक सक्रिय स्थिति में है।
2. जिस कंपनी के लिए आप रिमोट ई-वोटिंग अवधि के दौरान अपना वोट डालना चाहते हैं और आम बैठक के दौरान अपना वोट डालना चाहते हैं, उसका "ईवन" चुनें। वर्चुअल मीटिंग में शामिल होने के लिए आपको "जॉइन जनरल मीटिंग" के तहत दिए "VC/OAVM" लिंक पर क्लिक करें।
3. वोटिंग पेज खुलते ही अब आप ई-वोटिंग के लिए तैयार हैं।
4. उचित विकल्प अर्थात सहमति या असहमति का चयन करके अपना वोट दें, उन शेयरों की संख्या को सत्यापित/संशोधित करें जिनके लिए आप अपना वोट डालना चाहते हैं और "सबमिट" पर क्लिक करें और संकेत मिलने पर "पुष्टि करें" पर भी क्लिक करें।
5. पुष्टि होने पर, "वोट कास्ट सक्सेसफुली" संदेश प्रदर्शित होगा।
6. आप कन्फर्मेशन पेज पर प्रिंट विकल्प पर क्लिक करके अपने डाले गए वोटों का प्रिंटआउट भी ले सकते हैं।
7. एक बार जब आप संकल्प पर अपने वोट की पुष्टि कर देते हैं, तो आपको अपना वोट संशोधित करने की अनुमति नहीं दी जाएगी।

उन शेयरधारकों के लिए प्रक्रिया जिनकी ईमेल आईडी डिपॉजिटरी के साथ पंजीकृत नहीं है, यूजर आईडी और पासवर्ड प्राप्त करने के लिए और इस नोटिस में निर्धारित प्रस्तावों के लिए ई-वोटिंग के लिए ई-मेल आईडी के पंजीकरण के लिए:

1. यदि शेयर भौतिक रूप में धारित हैं तो कृपया फोलियो नंबर, शेयरधारक का नाम, शेयर प्रमाणपत्र की स्कैन की गई प्रति (आगे और पीछे), पैन (पैन कार्ड की स्व-सत्यापित स्कैन प्रति), आधार कार्ड (स्व-प्रमाणित स्कैन की गई प्रति) कंपनी ईमेल आईडी पर प्रदान करें।
2. यदि शेयर डीमैट मोड में हैं, तो कृपया डीपीआईडी-सीएलआईडी (16 अंकों का डीपीआईडी + सीएलआईडी या 16 अंकों का लाभार्थी आईडी), नाम, क्लाइंट मास्टर या समेकित खाता विवरण की प्रति, पैन (पैन कार्ड की स्व-प्रमाणित स्कैन कॉपी) प्रदान करें। आधार (आधार कार्ड की सेल्फ अटेस्टेड स्कैन कॉपी) को (कंपनी ईमेल आईडी)। यदि आप डीमैट मोड में प्रतिभूतियों को धारण करने वाले एक व्यक्तिगत शेयरधारक हैं, तो आपसे अनुरोध है कि आप चरण 1 (ए) में बताई गई लॉगिन विधि को देखें, अर्थात ई-वोटिंग के लिए लॉगिन विधि और डीमैट मोड में प्रतिभूतियों को रखने वाले व्यक्तिगत शेयरधारकों के लिए वर्चुअल मीटिंग में शामिल होना।
3. वैकल्पिक रूप से शेयरधारक/सदस्य उपर्युक्त दस्तावेज उपलब्ध कराकर ई-वोटिंग के लिए यूजर आईडी और पासवर्ड प्राप्त करने के लिए evoting@nsdl.co.in पर अनुरोध भेज सकते हैं।
4. सूचीबद्ध कंपनियों द्वारा प्रदान की गई ई-वोटिंग सुविधा पर सेबी के 9 दिसंबर, 2020 के परिपत्र के अनुसार, डीमैट मोड में प्रतिभूतियों को रखने वाले व्यक्तिगत शेयरधारकों को डिपॉजिटरी और डिपॉजिटरी प्रतिभागियों के साथ बनाए गए डीमैट खाते के माध्यम से वोट करने की अनुमति है। ई-वोटिंग सुविधा का उपयोग करने के लिए शेयरधारकों को अपने डीमैट खाते में अपना मोबाइल नंबर और ईमेल आईडी सही ढंग से अपडेट करना आवश्यक है।

ईजीएम/एजीएम के दिन ई-वोटिंग के लिए सदस्यों के लिए निर्देश निम्नानुसार हैं: -

1. ईजीएम/एजीएम के दिन ई-वोटिंग की प्रक्रिया वही है जो रिमोट ई-वोटिंग के लिए ऊपर दिए गए निर्देशों के अनुसार है।
2. केवल वे सदस्य/शेयरधारक, ईजीएम/एजीएम में ई-वोटिंग प्रणाली के माध्यम से वोट देने के पात्र होंगे जो वीसी/ओएवीएम सुविधा के माध्यम से ईजीएम/एजीएम में उपस्थित है और उन्होंने रिमोट ई-वोटिंग के माध्यम से संकल्पों पर अपना वोट नहीं डाला है और अन्यथा ऐसा करने से वर्जित नहीं हैं,
3. रिमोट ई-वोटिंग के माध्यम से मतदान करने वाले सदस्य ईजीएम/एजीएम में भाग लेने के पात्र होंगे लेकिन वे ईजीएम/एजीएम में मतदान करने के पात्र नहीं होंगे।
4. ईजीएम/एजीएम के दिन ई-वोटिंग की सुविधा से जुड़ी किसी भी शिकायत के लिए जिस व्यक्ति से संपर्क किया जा सकता है, उसका विवरण रिमोट ई-वोटिंग के लिए उल्लिखित व्यक्ति ही होगा।

वीसी/ओएवीएम के माध्यम से ईजीएम/एजीएम में भाग लेने के लिए सदस्यों के लिए निर्देश निम्नानुसार हैं:

1. सदस्य को एनएसडीएल ई-वोटिंग सिस्टम के माध्यम से वीसी/ओएवीएम के माध्यम से ईजीएम/एजीएम में भाग लेने की सुविधा प्रदान की जाएगी। सदस्य एनएसडीएल ई-वोटिंग सिस्टम तक पहुंच के लिए ऊपर बताए गए चरणों का पालन करके पहुंच सकते हैं। सफल लॉगिन के बाद, आप कंपनी के नाम के सामने "सामान्य बैठक में शामिल हों" मेनू के तहत रखे गए "VC/OAVM लिंक" का लिंक देख सकते हैं। आपसे अनुरोध है कि जॉइन जनरल मीटिंग मेन्यू के तहत दिए गए वीसी/ओएवीएम लिंक पर क्लिक करें। वीसी/ओएवीएम के लिए लिंक शेयरधारक/सदस्य लॉगिन में उपलब्ध होगा जहां कंपनी का ईवन प्रदर्शित किया जाएगा। कृपया ध्यान दें कि जिन सदस्यों के पास ई-वोटिंग के लिए यूजर आईडी और पासवर्ड नहीं है या वे यूजर आईडी और पासवर्ड भूल गए हैं, वे अंतिम समय की भीड़ से बचने के लिए नोटिस में उल्लिखित रिमोट ई-वोटिंग निर्देशों का पालन करके इसे पुनः प्राप्त कर सकते हैं।
2. सदस्यों को बेहतर अनुभव के लिए लैपटॉप से बैठक में शामिल होने के लिए प्रोत्साहित किया जाता है।
3. आगे सदस्यों को बैठक के दौरान किसी भी गड़बड़ी से बचने के लिए कैमरे की अनुमति देने और अच्छी गति के साथ इंटरनेट का उपयोग करने की आवश्यकता होगी।
4. कृपया ध्यान दें कि मोबाइल डिवाइस या टैबलेट से या मोबाइल हॉटस्पॉट के माध्यम से लैपटॉप के माध्यम से कनेक्ट होने वाले प्रतिभागियों को अपने संबंधित नेटवर्क में उतार-चढ़ाव के कारण ऑडियो/वीडियो हानि का अनुभव हो सकता है। इसलिए किसी भी प्रकार की पूर्वोक्त गड़बड़ियों को कम करने के लिए स्थिर वाई-फाई या लैन कनेक्शन का उपयोग करने की अनुशंसा की जाती है।
5. शेयरधारक जो अपने विचार व्यक्त करना चाहते हैं / प्रश्न पूछना चाहते हैं, वे अपना नाम डीमैट खाता संख्या / फोलियो नंबर, ईमेल आईडी, मोबाइल नंबर का उल्लेख करते हुए अग्रिम रूप से Investrelations@concorindia.com पर भेज सकते हैं। कंपनी द्वारा इसका उचित उत्तर दिया जाएगा

शेयरधारकों के लिए सामान्य दिशानिर्देश :

1. कॉर्पोरेट और संस्थागत शेयरधारकों (अर्थात व्यक्तियों, एचयूएफ, एनआरआई आदि के अलावा) को संबंधित बोर्ड के संकल्प/प्राधिकरण पत्र आदि की स्कैन की गई प्रति (पीडीएफ/जेपीजी प्रारूप) विधिवत अधिकृत हस्ताक्षरकर्ता के सत्यापित नमूना हस्ताक्षर के साथ भेजने की आवश्यकता है।) जो मतदान करने के लिए अधिकृत हैं, स्कूटिनाइजर को ई-मेल द्वारा csrakeshkumar@gmail.com और pragnyap@gmail.com पर evoting@nsdl.co.in पर चिह्नित एक प्रति के साथ।
2. यह दृढ़ता से अनुशंसा की जाती है कि अपना पासवर्ड किसी अन्य व्यक्ति के साथ साझा न करें और अपने पासवर्ड को गोपनीय रखने के लिए अत्यधिक सावधानी बरतें। सही पासवर्ड डालने के पांच असफल प्रयासों पर ई-वोटिंग वेबसाइट पर लॉगिन अक्षम हो जाएगा। ऐसी स्थिति में, आपको "उपयोगकर्ता विवरण/पासवर्ड भूल गए?" या "भौतिक उपयोगकर्ता रीसेट पासवर्ड?" पासवर्ड रीसेट करने के लिए www.evoting.nsdl.com पर विकल्प उपलब्ध है।
3. यदि आपके कोई प्रश्न हैं, तो आप शेयरधारकों के लिए अक्सर पूछे जाने वाले प्रश्न ("एफएक्यू") और शेयरधारकों के लिए ई-वोटिंग उपयोगकर्ता पुस्तिका www.evoting.nsdl.com पर सहायता अनुभाग के तहत देख सकते हैं या सुश्री पल्लवी से संपर्क कर सकते हैं। म्हात्रे (सहायक प्रबंधक), एनएसडीएल, चौथी मंजिल, 'ए' विंग, ट्रेड वर्ल्ड, कमला मिल्स कंपाउंड, सेनापति बापट मार्ग, लोअर परेल, मुंबई - 400013, ईमेल: evoting@nsdl.co.in, दूरभाष: 1800 1020 990/ 1800 22 44 30/91 22 24994200/91 22 24994545

सामान्य निर्देश:

- ए) आप फोलियो के उपयोगकर्ता प्रोफाइल विवरण में अपना मोबाइल नंबर और ई-मेल आईडी भी अपडेट कर सकते हैं जिसका उपयोग भविष्य में संचार भेजने के लिए किया जा सकता है।
- बी) वे सदस्य, जो वीसी/ओएवीएम सुविधा के माध्यम से एजीएम में उपस्थित होंगे और रिमोट ई-वोटिंग के माध्यम से संकल्पों पर अपना वोट नहीं डाला है, एजीएम के दौरान ई-वोटिंग सिस्टम के माध्यम से मतदान करने के पात्र होंगे।
- सी) जिन सदस्यों ने एजीएम से पहले रिमोट ई-वोटिंग द्वारा अपना वोट डाला है, वे भी वीसी/ओएवीएम के माध्यम से बैठक में भाग ले सकते हैं/भाग ले सकते हैं लेकिन वे फिर से वोट डालने के हकदार नहीं होंगे।
- डी) कोई भी व्यक्ति, जो कंपनी के शेयरों का अधिग्रहण करता है और एजीएम की सूचना के प्रेषण के बाद कंपनी का शेयरधारक बन जाता है और कट-ऑफ तिथि यानी 21.09.2022 को शेयर रखता है। एनएसडीएल को evoting@nsdl.co.in या आरटीए को concor@beetalfinancial.com पर अनुरोध भेजकर लॉगिन आईडी और पासवर्ड प्राप्त कर सकते हैं। हालांकि, यदि आप रिमोट ई-वोटिंग के लिए पहले से ही एनएसडीएल के साथ पंजीकृत हैं, तो आप अपना वोट डालने के लिए अपने मौजूदा यूजर आईडी और पासवर्ड का उपयोग कर सकते हैं।

निदेशकों की रिपोर्ट

प्रिय शेयरधारको,

आपकी कंपनी के निदेशक 31 मार्च, 2022 को समाप्त वित्तीय वर्ष की आपकी कंपनी की व्यावसायिक एवं परिचालन तथा लेखाओं के कथन संबंधी रिपोर्ट को सहर्ष प्रस्तुत करते हैं।

वित्तीय परिणाम:

(करोड़ रु में)

विवरण	2021-22	2020-21
परिचालन से आय	7,594.45	6,384.96
मूल्यहास एवं कर पूर्व लाभ	1,936.92	1,284.38
असामान्य मर्दे और कर पूर्व लाभ	1,407.10	762.46
असामान्य मर्दे	0.08	83.36
कर पूर्व लाभ	1,407.02	679.10
पूर्व अवधि कर समायोजन सहित कर हेतु प्रावधान	344.68	175.77
कर पश्चात लाभ	1,062.34	503.33
अन्य समग्र आय	(-) 1.34	(-)7.89
अवधि के लिए कुल समग्र आय	1,061.00	495.44
विनियोजन		
अंतरिम लाभांश(चालू वर्ष)	365.58	182.79
अंतिम लाभांश (विगत वर्ष)	121.86	173.65
लाभांश पर निगमित कर	106.23	50.33
सामान्य आरक्षित निधि को अंतरण	467.33	88.67
तुलन-पत्र में ले जाया गया अधिशेष	17.44	8.26

लाभांश:

निवेश और लोक संपत्ति प्रबंधन विभाग (DIPAM) द्वारा जारी दिशा-निर्देशों के अनुसार, वर्ष के लिए भुगतान किया जाने वाला न्यूनतम लाभांश निवल मूल्य का कम से कम 5% या कर पश्चात लाभ का 30%, जो भी अधिक हो, होना चाहिए। वर्ष 2021-22 के लिए उपरोक्त और अन्य कारकों को ध्यान में रखते हुए, बोर्ड ने 304.65 रुपये की चुकता शेयर पूंजी पर 60% (रु. 5/- प्रत्येक के इक्विटी शेयर पर 3 रुपये) के अंतिम लाभांश की सिफारिश की। जो कि वर्ष के दौरान पहले ही चुकाए गए दो अंतरिम लाभांशों के अतिरिक्त 120% (रु. 6 प्रति इक्विटी शेयर 5/- रु. प्रत्येक) के अतिरिक्त है। वित्त वर्ष 2020-21 के लिए 304.65 करोड़ रुपये की तुलना में वर्ष 2021-22 के लिए कुल लाभांश (अंतरिम प्लस अंतिम) 548.36 करोड़ रुपये होगा। वर्ष 2021-22 के लिए भुगतान/प्रस्तावित लाभांश वर्ष के लिए कंपनी के कर पश्चात लाभ का 51.62% है।

वित्तीय उपलब्धियां:

समीक्षाधीन वर्ष के दौरान आपकी कंपनी के परिचालन कारोबार में 18.94% की वृद्धि दर्ज की गई, जो पिछले वर्ष के 6,348.96 करोड़ रुपये से चालू वर्ष में 7,594.45 करोड़ रुपये हो गया, जो कंपनी के इतिहास में अब तक का सबसे अधिक है। कुल खर्च 9.18% बढ़कर 2020-21 में 5,907.98 करोड़ रुपये से 2021-22 में 6,450.48 करोड़ रुपये हो गया। चालू वर्ष के लिए कर पूर्व लाभ 1,407.02 करोड़ रुपये है, जो कि 2020-21 की तुलना में 107.19% अधिक है। आयकर, कर समायोजन के प्रावधान करने के बाद, कर पश्चात लाभ 1,062.34 करोड़ रुपये है, जो पिछले वर्ष की तुलना में 111.06% अधिक है। कंपनी ने वर्ष 2021-22 के दौरान सभी मोर्चों पर बहुत अच्छा प्रदर्शन किया है और इसने वर्ष के दौरान अब तक की सबसे अधिक भौतिक मात्रा हासिल की है। इसके अलावा, चालू वर्ष और पिछले वर्ष के लिए कर पूर्व लाभ और कर के बाद लाभ की तुलना 2020-21 में नहीं की जा सकती है, क्योंकि वर्ष 2020-21 में सेवानिवृत्ति के बाद के चिकित्सा लाभों के लिए

72.84 करोड़ रुपये के अतिरिक्त प्रावधान किए गए थे; रेलवे से पट्टे की जमीन पर बनी संपत्ति के लिए रेलवे से वसूली योग्य राशि के लिए 77.41 करोड़ रुपये; भूमि लाइसेंस शुल्क (एलएलएफ) पर सेवा कर के लिए रु.46.54 करोड़; एफएचईएल में निवेश की हानि के लिए 5.95 करोड़ रुपये और रेलवे से लीज पर ली गई जमीन पर बने टर्मिनलों के लिए एलएलएफ के बढ़े हुए भुगतान, जिसने कंपनी की लाभप्रदता को प्रभावित किया था, जबकि चालू वर्ष में ऐसी कोई अतिरिक्त/असाधारण वस्तुएं उपलब्ध नहीं कराई गई थीं।

परिचालन निष्पादन:

आपकी कंपनी ने अपनी स्थापना के बाद पहली बार हैंडलिंग थ्रूपुट के 4 मिलियन टीईयू का आंकड़ा पार किया है। आपकी कंपनी ने पिछले सभी रिकॉर्ड को पार करते हुए रेल द्वारा 47 मिलियन टन से अधिक कार्गो लोड करने की उपलब्धि भी हासिल की है। आपकी कंपनी का थ्रूपुट वर्ष 2020-21 की तुलना में वर्ष 2021-22 के दौरान 11.79% की स्वस्थ वृद्धि को दर्शाता है। खंड-वार तुलना इस प्रकार है:

संचालन (टीईयू में)	2021-22	2020-21	वृद्धि की%
एक्जिम	32,69,026	30,35,794	7.68
आंतरिक	8,03,899	6,07,536	32.32
कुल	40,72,925	36,43,330	11.79

जैसा कि देखा जा सकता है, कंपनी ने वर्ष 2021-22 के दौरान एक्जिम थ्रूपुट में 7.68% और घरेलू थ्रूपुट में 32.32% की वृद्धि दर्ज की है। रेल द्वारा ढोए गए टन भार के संदर्भ में, कंपनी ने चालू वित्त वर्ष में कुल 47.69 मिलियन टन टन भार उठाया, जबकि 2020-21 में 13.49% की वृद्धि के साथ 42.02 मिलियन टन था।

शेयर पूंजी:

चालू वर्ष के अंत में कंपनी की अधिकृत और चुकता शेयर पूंजी क्रमशः 400 करोड़ रुपये और 304.65 करोड़ रुपये थी जिसमें पिछले साल से कोई बदलाव नहीं हुआ है। साथ ही वर्ष 2021-22 के दौरान कंपनी में भारत सरकार और अन्य की शेयरधारिता में कोई परिवर्तन नहीं हुआ और 31.03.2022 को उनकी हिस्सेदारी क्रमशः 54.80% और 45.20% थी।

शेयरों की लिस्टिंग और डीमैटरियलाइजेशन:

कॉनकॉर के पास केवल एक श्रेणी की सुरक्षा है अर्थात् भारत में स्टॉक एक्सचेंजों के साथ सूचीबद्ध इक्विटी शेयर। कॉनकॉर के इक्विटी शेयर बीएसई लिमिटेड (बीएसई) और नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड (एनएसई) नामक दो एक्सचेंजों के साथ सूचीबद्ध हैं। दोनों स्टॉक एक्सचेंजों की लिस्टिंग फीस का भुगतान कर दिया गया है। अपने शेयरधारकों द्वारा शेयरों के अभौतिकीकरण की सुविधा के लिए, कॉनकॉर ने दोनों डिपॉजिटरी (एनएसडीएल और सीडीएसएल) के साथ समझौतों पर हस्ताक्षर किए हैं। सेबी के दिशानिर्देशों के अनुसार, कॉनकॉर के शेयरों को 'अनिवार्य डीमैट मोड' के तहत रखा गया है। स्टॉक एक्सचेंजों में सूचीबद्ध प्रत्येक 5/- रुपये के 60,92,94,348 इक्विटी शेयरों में से, 60,92,92,992 इक्विटी शेयर (कुल इक्विटी शेयरों का 99.9998%) दिनांक 31.03.2022 को डीमैट मोड में थे। 31.03.2022 को कंपनी का बाजार पूंजीकरण 40,954 करोड़ रुपये था (एनएसई में वर्ष के अंतिम कारोबारी दिन के समापन मूल्य के अनुसार) और वर्ष के दौरान उच्चतम बाजार पूंजीकरण जैसा कि एनएसई पर दिनांक 02.08.2022 को बंद भाव 44,238 करोड़ रुपये था।

पूंजीगत व्यय:

वर्ष के दौरान मुख्य रूप से टर्मिनलों के विकास/विस्तार, वैगनों के अधिग्रहण, हैंडलिंग उपकरण और आईटी इन्फ्रास्ट्रक्चर आदि पर लगभग 603.28 करोड़ रुपये का पूंजीगत व्यय किया गया ।

नए टर्मिनल और टर्मिनल नेटवर्क विस्तार:

दिनांक 31.03.2022 तक कंपनी के कुल 61 टर्मिनल हैं, जिनमें से 06 शुद्ध एक्जिम टर्मिनल हैं, 36 संयुक्त कंटेनर टर्मिनल हैं और 17 शुद्ध आंतरिक टर्मिनल हैं। कॉनकॉर ने विभिन्न स्थानों पर 2 रणनीतिक गठजोड़ भी किए हैं।

वर्ष 2021-22 के दौरान मुंद्रा, गुजरात में मल्टी मॉडल लॉजिस्टिक्स पार्क और स्वरूपगंज, राजस्थान में रेल ट्रांसशिपमेंट हब में दो (02) नई सुविधाएं विकसित की गईं।

तीव्र गति वाले वैगन, कंटेनर एवं हैंडलिंग उपकरण:

सेवा के स्तर को मजबूत और बेहतर बनाने के लिए, कॉनकॉर ने अपने 8,055 बोगी लो कंटेनर (बीएलसी) वैगनों को बोगी लो कंटेनर मॉडिफाइड (बीएलसीएम) रिक में संशोधित किया है, जिसमें एक्सल लोड क्षमता 20.3 टन से बढ़ाकर 22 टन की गई है। इसके अलावा, 2018-19 से 10 वर्षों की अवधि के लिए 470 बीएलसीएम वैगनों को लीज पर लिया गया है। 31.03.2022 को लीज्ड वैगनों सहित कुल वैगन (बीएलसी+बीएलसीएम+बीएलएल+बीएफकेएचएन+बीवीजेडआई) होल्डिंग 16,679 थी और 25 टन एक्सल हाई स्पीड बीएलसीएस वैगनों की कमीशनिंग प्रक्रियाधीन है।

वित्तीय वर्ष 2021-22 के दौरान, 455 कंटेनर ऑफ-हायर/नीलामी किए गए और दिनांक 31.03.2022 तक आपकी कंपनी के पास 37,431 (स्वामित्व वाले एवं लीज पर) कंटेनर हैं।

वर्ष 2021-22 के दौरान, तीन (3) रीच स्टेकर (आरएसटी) को बंद कर दिया गया था और 31.03.2022 तक, कंपनी के पास 108 आरएसटी, 14 गैन्ट्री क्रेन और विभिन्न क्षमता के 31 रीफर पावर पैक थे।

सूचना प्रौद्योगिकी:

आपकी कंपनी ने सूचना प्रौद्योगिकी के क्षेत्र में निरंतर प्रगति की है। वीसेट आधारित नेटवर्क का विस्तार किया गया है और अब यह 6 स्थानों पर उपलब्ध है। आंतरिक व्यवसाय के लिए टर्मिनल प्रबंधन प्रणाली (डीटीएमएस), आयात-निर्यात के लिए (ईटीएमएस), ओरेकल फाइनेंशियल, एचआर पेरोल, कंटेनर मरम्मत प्रणाली, परिचालन प्रणाली हेतु ईआरपी का कार्यान्वयन टर्मिनलों के विस्तारित नेटवर्क के लिए लागू किया गया तथा केंद्रीयकृत संरचना पर आधारित वाणिज्यिक अनुप्रयोगों हेतु 'एक डेटा वेयरहाउस मोड्यूल' क्षेत्रीय इकाईयों/क्षेत्रीय कार्यालयों और निगमित कार्यालय में सुचारू रूप से चल रहा है।

एक समर्पित 'वेब-सर्वर' के माध्यम से वेब आधारित प्रणाली सफलतापूर्वक कार्य कर रही है जो ग्राहकों को सुविधाएं प्रदान कर रही है। हमारी वेबसाइट पर ग्राहक प्रतिपुष्टि प्रणाली चालू कर दी गई है। इससे हम निरंतर अपने निष्पादन का मूल्यांकन करते हैं और ग्राहक शिकायत एवं प्रतिपुष्टि के आधार पर सुधारात्मक कार्रवाई करते हैं।

जनसाधारण की शिकायतों के निवारण और निगरानी हेतु पब्लिक ग्रिडेंस एड मॉनिटरिंग सिस्टम का विकास कॉनकॉर की वेबसाइट पर किया गया है। इस सिस्टम का उद्देश्य शिकायतों के निपटान में समय की बचत, पारदर्शिता में वृद्धि और जनसाधारण हेतु हर समय इसकी पहुंच बनाना है।

प्रारंभ में आईसीडी/तुगलकाबाद में वाणिज्यिक प्रणाली (सीसीएलएस) पर दस्तावेजों की ई-फाइलिंग शुरू की गई जिसे अब सभी आयात-निर्यात टर्मिनलों पर लागू कर दिया गया है। इससे ग्राहक अपने कार्यालयों से ही अपने दस्तावेज इलेक्ट्रॉनिक माध्यम में जमा करा सकते हैं तथा एनईएफटी/आरटीजीएस के ऑनलाइन भुगतान मोड शुरू किया गया है। व्यवसाय सतत योजना के भाग के रूप में, कॉनकॉर ने वाणिज्यिक अनुप्रयोगों हेतु बैकअप साइट स्थापित की है। सूचना सुरक्षा प्रबंधन प्रणाली (आईएसएमएस) स्थापित करने हेतु एमसीक्यूआईटी प्रमाणन सेवाओं (संचार एवं सूचना मंत्रालय) से कॉनकॉर को आईएसओ/आईईसी-27001:2013 प्रमाणन पुनः प्रमाणित किया गया है।

मानव संसाधन प्रबंधन प्रणाली को विस्तारित रूप देते हुए कॉनकॉर ने कर्मचारी पोर्टल की शुरुआत की है। इस प्रणाली की सहायता से कर्मचारी अपने वेतन/प्रतिपूर्ति, बकाया अवकाश, भविष्यनिधि विवरण, वार्षिक निष्पादन रिपोर्ट ऑनलाइन भरना, वार्षिक संपत्ति का विवरण ऑनलाइन भरना, पेंशन विवरण आदि तथा कर्मचारी को यह विकल्प भी होगा कि वह चाहे तो इन सूचनाओं को स्क्रीन पर देख सकता है तथा रिकार्ड हेतु इसका प्रिंट भी ले सकता है। निगमित कार्यालय तथा सभी क्षेत्रीय कार्यालयों के लिए ऑरेकल फाइनेंशियल्स से ऑनलाइन भुगतान प्रणाली कार्यान्वित की गई है।

ई-भुगतान सुविधा के साथ ई-निविदा प्रणाली बिक्री तथा ईएमडी के लिए इलेक्ट्रॉनिक माध्यम है। एमएसई द्वारा दी गई छूट लागू की गई है। कॉनकॉर द्वारा की जाने वाली रिक्रूटमेंट में अदा की जानेवाली फीस के संग्रह हेतु ऑनलाइन पेमेंट गेटवे के साथ एकीकृत करके गेटवे के द्वारा की जाती है। कॉनकॉर ने रिवर्स आक्शन को कार्यान्वित कर लिया है तथा कॉनकॉर ने निगमित वेबसाइट को नए प्रारूप में अनुक्रियाशील वेबसाइट बना लिया।

कॉनकॉर ने अपने एक्जिम कस्टमरों को एंड टू एंड सॉल्युसन प्रदान करने के लिए एफएलएमएम (फर्स्ट माईल-लास्ट माईल) मोबाइल ऐप लांच की है। इसमें ग्राहक रोड परिवहन की सेवाओं के लिए सीधे विकल्प है। एफएलएमएम दरों (लोकल ट्रांसपोर्टेशन रेट) के लिए ई-रिवर्स ऑक्सन प्लेटफार्म(ई लॉजिस्टिक्स ऐप्प) है। अब दीर्घ अवधि के कॉन्ट्रैक्ट की जरूरत नहीं है और प्रतिस्पर्धात्मक दरे प्राप्त होती है।

सतर्कता विभाग से अनापत्ति प्रमाण पत्र लेने हेतु किए गए बहुत सारे आवेदनों को एक साथ अनुमोदन हेतु ई-समर्थ एप्लीकेशन और कार्यप्रवाह प्रणाली को कार्यान्वित किया गया है। इस प्रणाली के परिणामस्वरूप, विभिन्न उद्देश्यों में पारदर्शिता में वृद्धि हुई है तथा अनापत्ति प्रमाणपत्र जारी करने में प्रभावी रूप से समय की बचत हुई है। इसी प्रकार कॉनकॉर के शेयरधारकों के लिए ई-वोटिंग सफलतापूर्वक की गई है। कॉनकॉर के निगमित कार्यालय में फाईल ट्रेकिंग प्रणाली कार्यान्वित की गई है। कंपनी सेक्रेटरी मोड्यूल के लिए दस्तावेज प्रबंधन प्रणाली, बिल प्रतिपूर्ति तथा कॉनकॉर के बोर्ड की मीटिंगों के लिए ई-मीटिंग एप शुरू किया गया।

अपने स्टैकहोल्डरों की जानकारी (पब्लिक टेरिफ रेल टेरिफ ट्रेक एंड ट्रेस कंपनी निदेशिका आदि) के लिए मोबाइल ऐप लांच किया है तथा मोबाइल एप पर ई-फाइलिंग (रिपोर्ट एवं अन्य जानकारी) अपने स्टैक होल्डरों के लिए सुविधा दी गई है। अपने एक्जिम ग्राहकों को एंड टू एंड सुविधा देने के लिए कॉनकॉर ने एफ एम एल एम (फर्स्ट माईल लास्ट माईल) मोबाइल एप शुरू किया है। कॉनकॉर ने विभिन्न प्रणाली सुधार अपनाए हैं जैसे ई टेंडर दस्तावेज के साथ शपथ पत्र देने से मुक्ति, इंटरनेट पर नाम सहित सभी परिपत्रों और सभी विभागों के सभी परिपत्रों और सभी क्रमचारियों को compendium.concorindia.com पर देना। कंपनी ने ई टेंडरिंग प्रणाली पर ई एम डी का ऑटो रिफंड देना शुरू किया है और इसे प्रणाली के अंतर्गत लाने में वाणिज्य प्रणाली में आवश्यक सुधार किए गए हैं।

कॉनकॉर ने निम्न का कार्यान्वयन कर लिया है:-

- (i) फाइलों के यथावत रूप को इलेक्ट्रॉनिक फाइलों में बदल लिया है जोकि पेपर रहित कार्यप्रणाली की ओर एक कदम है।
- (ii) कॉमर्शियल एप्लिकेशन का समेकन ऑरेक्कल फिनांशियल इआरपी पर कर लिया है तथा कॉनकॉर की विभिन्न निष्पादित रिपोर्ट देखने के लिए डैश बोर्ड विकसित कर लिया है।
- (iii) ठेकेदारों के डिजिटल हस्ताक्षरों के माध्यम से ऑनलाईन इनवाइस हेतु ई-बिलिंग व्यवस्था तथा कॉनकॉर द्वारा ऑनलाईन भुगतान।
- (iv) मोबाइल ऐप, चैटबोट आदि के माध्यम से ग्राहकों के उनके कंटेनर हेतु ट्रेक एंड ट्रेस (केवाईसीएल) की व्यवस्था।
- (v) वेबसाइट के माध्यम से अपने वेंडरों को बिल ट्रेकिंग प्रणाली की सुविधा।
- (vi) बिलों और उनके भुगतान के लिए ईएमबी सॉफ्टवेयर की सुविधा।
- (vii) ई- ऑफिस में फाईलो के कार्यान्वयन हेतु ई- हस्ताक्षर के लिए आधार लिंक सुविधा।

मानकीकरण/प्रमाणन:

कॉनकॉर आईएसओ 9001:2015 से प्रमाणीकृत कंपनी है तथा दिनांक 31.03.2021 तक की स्थिति के अनुसार इसके 50 टर्मिनल आईएसओ 9001:2015 प्रमाणीकृत है। यह गुणवत्ता प्रबंधन प्रणाली की दिशा में आपकी कंपनी की पूर्ण प्रतिबद्धता को दर्शाता है। प्रणाली और प्रक्रियाओं में सतत सुधार के माध्यम से पूर्ण ग्राहक सुविधा और संतुष्टि और वैल्यू फॉर मनी को सुनिश्चित करने के लिए गुणवत्ता नीति में स्पष्ट रूप से प्रावधान है। कॉनकॉर के सभी प्रमुख स्थानों पर गुणवत्ता नीति को प्रदर्शित किया गया है। सुरक्षा जानकारियों के बारे में कर्मचारियों को और अधिक जागरूक बनाने के लिए कॉनकॉर के विभिन्न टर्मिनलों के प्रमुख स्थानों पर सेफ्टी स्लोगन प्रदर्शित किए गए हैं। कंपनी की अधिकांश ईकाईयों को आईएसओ सर्टिफिकेट मिला हुआ है। आपदा प्रबंधन पद्धति कॉनकॉर की वेबसाइट पर उपलब्ध है। इसके अतिरिक्त, गुणवत्ता के उच्च मानक बनाए रखने के लिए कंपनी विभिन्न निम्न कदम उठा रही है :

- कंपनी ने आवधिक प्रबंधन समीक्षा बैठकें की जिनमें आपदा प्रबंधन, सुरक्षा नियमों और गुणवत्ता मानकों में सुधार जैसे कदम उठाए गए।
- प्रशिक्षित आंतरिक लेखापरीक्षकों द्वारा समय-समय पर गुणवत्ता लेखा परीक्षा की गई।
- कंपनी की बहुत सी ईकाईयों में स्वतंत्र संस्था द्वारा वार्षिक निगरानी ऑडिट किया गया।

संयुक्त उद्यम/नीतिगत गठजोड़:

आपकी कंपनी ने एक्जिम के साथ-साथ आंतरिक व्यवसाय में संभारतंत्र मूल्य आधारित श्रृंखला के सभी क्षेत्रों में कंपनी के व्यवसाय के विस्तार की संभावनाओं को तलाश कर अपने ग्राहकों को समग्र संभारतंत्र और परिवहन सुविधाएं उपलब्ध कराने पर जोर देना जारी रखा है। आधारभूत संरचना के साथ-साथ लक्ष्य प्राप्ति हेतु प्रभावी मूल्य आधारित श्रृंखला के अन्य क्षेत्रों में विस्तार का अधिकतम सदुपयोग करने के लिए नीतिगत गठजोड़ को मजबूत किया गया है

सिडकुल कॉनकॉर इंफ्रा कंपनी लिमिटेड

कंटेनर कॉरपोरेशन ऑफ इंडिया लिमिटेड (कॉनकॉर) और स्टेट इंफ्रास्ट्रक्चर एंड इंडस्ट्रियल डेवलपमेंट कॉरपोरेशन ऑफ उत्तराखंड लिमिटेड (एसआईआईडीसीएल) में क्रमशः 74% और 26% की हिस्सेदारी के साथ सिडकुल कॉनकॉर इंफ्रा कंपनी लिमिटेड (एससीआईसीएल), एक संयुक्त उद्यम कंपनी (जेवीसी)। इसने उत्तराखंड के पंतनगर में एक मल्टीमॉडल लॉजिस्टिक पार्क (MMLP) विकसित किया है, जिसमें यह दोनों धाराओं यानी EXIM और डोमेस्टिक में काम कर रहा है। MMLP रणनीतिक रूप से राष्ट्रीय राजमार्ग संख्या 87 के पास स्थित है और इसमें पंतनगर जैसे औद्योगिक क्षेत्रों जैसे हल्द्वानी, बाजपुर, गदरपुर, किच्छा, सितारगंज, खटीमा, लालकुवा, बरेली आदि को कवर करने वाला विस्तृत भीतरी इलाका है।

यह MMLP एक्जिम एवं और डोमेस्टिक ग्राहकों को रेलमार्ग/सड़क मार्ग परिवहन, हैंडलिंग और वेयरहाउसिंग सुविधा प्रदान करता है। यह सुविधा गुजरात में तीन गेटवे बंदरगाहों अर्थात् मुंद्रा और पिपावा और मुंबई में जेएनपीटी से/को रेल संपर्क प्रदान करती है। आंतरिक खंड में यह सामान्य रूप से अखिल भारतीय आधार पर सेवाएं प्रदान करता है और विशेष रूप से पश्चिम में मुंबई/द्रोणगिरी/गांधीधाम, दक्षिण में हैदराबाद/चेन्नई और बंगलोर और पूर्व में शालीमार (कोलकाता) को सेवाएं प्रदान करता है। एमएमएलपी एनएमजी रेल सेवा के लिए भी तैयार है जिसमें पूरे भारत को शामिल किया गया है। गंतव्य परिवहन के अलावा एमएमएलपी घरेलू और एक्जिम ग्राहकों के लिए बॉर्डर और ट्रांजिट वेयरहाउसिंग सहित वेयरहाउसिंग सुविधा प्रदान कर रहा है।

वित्त वर्ष 2021-22 के दौरान, SCICL ने 472 रैक और 35,267 TEU को संभाला। वित्त वर्ष 2020-21 की तुलना में कंपनी के एक्जिम थ्रूपुट में 7.57% की वृद्धि हुई है। । कंपनी 2015 में परिचालन शुरू होने के बाद पहली बार ब्रेक ईवन करने में सफल रही है और वित्त वर्ष 2021-22, में 2.41 लाख रुपये का पीबीटी और 20.61 लाख रुपये का पीएटी दर्ज किया है। जो वित्तीय वर्ष 20-21 में क्रमशः 58.85 लाख रुपये और 29.01 लाख रुपये का घाटा था। जेवीसी अच्छा प्रदर्शन कर रहा है और तेजी से औद्योगिक हो रहे उत्तराखंड राज्य के लिए रेल लॉजिस्टिक्स के लिए एक प्रमुख लॉजिस्टिक्स सेवा प्रदाता के रूप में उभर रहा है।

पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड

पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड (पीएलआईएल) आपकी कंपनी का एक अन्य जेवीसी है जिसमें पंजाब स्टेट कंटेनर एंड वेयरहाउसिंग कॉरपोरेशन लिमिटेड (कॉनवेयर) 49% का संयुक्त उद्यम (जेवी) भागीदार है और 51% इक्विटी कॉनकॉर के पास है। इस कंपनी ने पंजाब राज्य में एक एमएमएलपी विकसित किया है जो राज्य के व्यापार और उद्योग को सुविधाजनक बनाता है और उन्हें अंतर्राष्ट्रीय मानचित्र पर रखता है।

समीक्षाधीन वर्ष के दौरान वित्तीय वर्ष 2021-22 में, पीएलआईएल ने 24.75 करोड़ रुपये का कारोबार हासिल किया, जो पिछले वर्ष में 18.14 करोड़ रुपये था, जो संचालन से राजस्व में 36.44 प्रतिशत की वृद्धि दर्शाता है। कुल व्यय 8.93% बढ़कर वित्त वर्ष 2020-21 में 30.56 करोड़ रुपये से बढ़कर वित्त वर्ष 2021-22 में 33.29 करोड़ रुपये हो गया। समीक्षाधीन वर्ष यानी वित्त वर्ष 2021-22 के दौरान कर पूर्व लाभ (हानि) 8.45 करोड़ रुपये रहा। पिछले वित्तीय वर्ष के दौरान 12.35 करोड़ रुपये के नुकसान की तुलना में, जो नुकसान में 31.58 फीसदी की कमी दर्शाता है। पिछले वित्त वर्ष 2020-21 के 9.13 करोड़ रुपये के कर पश्चात लाभ (हानि) की तुलना में वर्ष के दौरान कर पश्चात लाभ (हानि) रु. 5.95 करोड़ था।

उपरोक्त दो कंपनियों यानी एससीआईसीएल और पीएलआईएल भी आपकी कंपनी की सहायक कंपनियों हैं क्योंकि इन कंपनियों के अधिकांश शेयर उसके पास हैं।

जबकि मौजूदा संयुक्त उद्यमों ने कॉनकॉर के मुख्य व्यवसाय के विकास में योगदान देने के लिए अपनी पूरी क्षमता का प्रदर्शन करना जारी रखा, नए रणनीतिक गठजोड़ भी खोजे गए और चल रहे हैं। 14 जनवरी, 2022 को कॉनकॉर ने 2021-22 के लिए एमओयू लक्ष्यों को परिभाषित करने के लिए रेल मंत्रालय के साथ एक समझौता ज्ञापन पर हस्ताक्षर किए। कॉनकॉर अपनी सहायक कंपनियों अर्थात् मैसर्स के विलय की संभावना तलाश रहा है। कॉनकॉर एआईआर लिमिटेड (सीएएल), मैसर्स सिडकुल कॉनकॉर इंफ्रा कंपनी लिमिटेड (एससीआईसीएल) और मैसर्स पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड (पीएलआईएल) कॉनकॉर के साथ। कंपनी के निदेशक मंडल ने सीएएल के विलय की योजना को मंजूरी दी थी। कॉनकॉर, जो आवश्यक अनुमोदन और संबंधित हितधारकों के समझौते/सहमति के अधीन था। वर्ष के दौरान सीएएल के निदेशक मंडल ने रियायत की शेष अवधि के लिए अपने संचालन को जारी रखने की भविष्य की संभावनाओं की व्यवहार्यता पर विचार करते हुए, एमआईएल के साथ रियायत को सौहार्दपूर्ण ढंग से निपटाने का निर्णय लिया। इस तरह के निपटान के परिणामस्वरूप, सीएएल के रियायत अधिकार हस्तांतरित किए जाएंगे और कॉनकॉर के बोर्ड ने भी सीएएल के बोर्ड के उक्त निर्णय के लिए सहमति दी है। इसके

अलावा, सीएएल में रियायत अधिकारों के हस्तांतरण के लागू होने के बाद, सीएएल के कॉनकॉर में समामेलन/विलय की मौजूदा योजना में आवश्यक संशोधन करने का भी निर्णय लिया गया था।

SCICL और PLIL के समामेलन के लिए, कंपनी इन कंपनियों के भागीदारों के साथ क्रमशः SIIDCUL और CONWARE के साथ चर्चा कर रही है।

पूर्ण स्वामित्व वाली सहायक:

फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड

कॉनकॉर ने मैसर्स फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड (एफएचईएल) को वर्ष 2006 में देश में विश्व स्तरीय कोल्ड स्टोरेज इंफ्रास्ट्रक्चर बनाने और इस क्षेत्र में विभिन्न हितधारकों को पूर्ण कोल्ड चेन लॉजिस्टिक्स समाधान प्रदान करने के लिए अपनी पूर्ण स्वामित्व वाली सहायक कंपनी के रूप में शामिल किया था। परिवर्तित व्यावसायिक गतिशीलता के कारण, वर्ष 2018 में यह निर्णय लिया गया कि कोल्ड स्टोरेज, सीए स्टोरेज और के लिए वेयरहाउसिंग स्पेस को पट्टे पर देने/किराए पर देने के बदले हुए बिजनेस मॉडल के साथ कृषि-लॉजिस्टिक्स सेंटर के रूप में उनके विकास के लिए दो चरणों में इसकी सुविधा को फिर से तैयार किया जाए। इच्छुक पार्टियों के लिए कस्टम बॉन्डेड वेयरहाउसिंग। पहले चरण के संशोधनों के तहत कार्गो के लॉट-वार भंडारण की सुविधा के लिए कक्षों में मेजेनाइन फर्श का निर्माण, प्रशीतन हानि को कम करने के लिए कक्षों में छोटे दरवाजों को ठीक करना और कार्गो के आगमन और प्रेषण के दौरान तापमान में उतार-चढ़ाव, तापमान की स्थापना संकेतक, आलू भंडारण के लिए उपकरणों की स्थापना का कार्य किया गया। इसके अलावा, दूसरे चरण के तहत सामान्य गोदाम का निर्माण शीघ्र ही पूरा होने की संभावना है।

वित्तीय वर्ष 2021-22 के दौरान कोविड समेत तमाम मुश्किलों के बावजूद साल भर यह सुविधा जारी थी। इस पहल से कंपनी को भरपूर लाभान्श मिल रहा है। दिनांक 31.03.2022 की स्थिति के अनुसार, 52 चेंबर (12-कस्टम बॉन्डेड, 31-खुदरा और 9-सीए) विभिन्न फलों / सूखे मेवों के भंडारण के लिए किराए पर दिए गए थे। समीक्षाधीन वर्ष के दौरान, कंपनी की कुल आय वित्त वर्ष 2020-21 में 444.38 लाख रुपये से बढ़कर 697.04 लाख रुपये हो गई, जो मुख्य रूप से बढ़े हुए संचालन के कारण है। एफएचईएल ने वित्त वर्ष 2021-22 में 212.23 लाख रुपये का परिचालन लाभ अर्जित किया, जबकि वित्त वर्ष 2020-21 में 38.47 लाख रुपये था। एफएचईएल ने भी अपना शुद्ध घाटा लगभग 23% घटाया। यानी वित्त वर्ष 2020-21 में 483.61 लाख रुपये से वित्त वर्ष 2021-22 में 372.60 लाख रुपये।

कॉनकॉर एयर लिमिटेड

इस उद्योग में खुद को स्थापित करने की दृष्टि से अपने संचालन की अवधि का विस्तार करने और एयर कार्गो व्यवसाय में अपनी उपस्थिति दर्ज कराने के लिए, कॉनकॉर ने वर्ष 2012 में कॉनकॉर एयर लिमिटेड (सीएएल) का गठन किया था। यह कॉनकॉर की 100% सहायक कंपनी है और 50 करोड़ रुपये की अधिकृत शेयर पूंजी है। सीएएल के उद्देश्य थे:

- अंतरराष्ट्रीय और आंतरिक सर्किट में एयर कार्गो संबंधी गतिविधियों को शुरू करना।
- विभिन्न भीतरी इलाकों से हवाई अड्डों तक आयात/निर्यात कार्गो के बॉन्डेड ट्रकिंग के माध्यम से ग्राहकों को अंत तक समाधान प्रदान करके देश के एयर कार्गो व्यवसाय के विकास में योगदान करना।
- अंतरराष्ट्रीय और आंतरिक एयर कार्गो को वेयरहाउसिंग सुविधाएं प्रदान करना और एक्विजम और आंतरिक एयर कार्गो की निकासी की सुविधा प्रदान करना।

कॉनकॉर एयर लिमिटेड ने मुंबई इंटरनेशनल एयरपोर्ट लिमिटेड (एमआईएएल) के साथ रियायत समझौते में प्रवेश करके घरेलू और अंतरराष्ट्रीय एयर कार्गो संबंधी गतिविधियों के क्षेत्र में छत्रपति शिवाजी महाराज अंतरराष्ट्रीय हवाई अड्डे पर अपनी उपस्थिति दर्ज कराई है।

फरवरी 2013 में, घरेलू एयर कार्गो रियायत के लिए, कॉनकॉर एयर लिमिटेड ने एमआईएएल के साथ एक समझौता किया है जिसके तहत सीएएल द्वारा एसएसीटी विकसित किया गया है। SACT कार्गो के भंडारण, हैंडलिंग, स्क्रीनिंग, कोल्ड स्टोरेज आदि अति-आधुनिक सुविधाओं के साथ अत्याधुनिक ग्रीन टर्मिनल है। एसएसीटी को 09.06.2016 को कमीशन किया गया था। एमआईएएल के साथ सीएएल का अंतरराष्ट्रीय रियायत समझौता अप्रैल 2018 में सफलतापूर्वक समाप्त हो गया और समाप्त हो गया। एसएसीटी में वर्ष के दौरान, सीएएल ने भारतीय घरेलू क्षेत्र में सभी प्रमुख घरेलू वाहक अर्थात् इंडिगो, विस्तारा, गो एयर, स्पाइसजेट और एयर एशिया के घरेलू एयर कार्गो को संभाला है।

वित्त वर्ष 2021-22 भी वित्त वर्ष 2020-21 की तरह बहुत कठिन रहा है क्योंकि आवर्ती COVID-19 तरंगों के कारण विनियमित उड़ान संचालन हुआ। एयरलाइन उद्योग भारत में सबसे अधिक प्रभावित क्षेत्रों में से एक है। चूंकि सीएएल का व्यवसाय सीधे विमान संचालन से संबंधित है, इसलिए वित्त वर्ष 2021-22 में इसका व्यवसाय प्रभावित होता रहा है। सीएएल ने वित्त वर्ष 2021-22 के दौरान पिछले वित्तीय वर्ष के दौरान 33.70 करोड़ रुपये की तुलना में कुल 49.56 करोड़ रुपये की आय अर्जित की है। दिनांक 31.03.2022 को कंपनी की पेडअप इक्विटी कैपिटल 36.65 करोड़ रुपये है।

व्यवसाय में निरंतर अनिश्चितता के कारण, नागरिक उड़डयन सुरक्षा ब्यूरो (बीसीएएस), विमानन क्षेत्र के नियामक निकाय, नियामक एजेंट होने से संबंधित दिशानिर्देशों का पालन करने में, एयर इंडिया के टाटा समूह में निजीकरण होने से बिजनेस के डायवर्सन की संभावना के लिए नए दिशानिर्देश एयर इंडिया के साथ एयर एशिया और विस्तारा के प्रत्याशित विलय और नियामक एजेंसी एयरपोर्ट्स इकोनॉमिक रेगुलेटरी अथॉरिटी (AERA) से टैरिफ में वृद्धि में देरी, नए संशोधित टैरिफ की अधिसूचना आदि से संगठन को नुकसान पहुंचा सकती है, दिनांक 31.03.2022 को CAL और MIAL के बीच घरेलू रियायत को पारस्परिक रूप से निपटाने / स्थानांतरित करने का निर्णय लिया गया। उक्त निपटान/हस्तांतरण की पूरी प्रक्रिया के पूरा होने तक, सीएएल एमआईएएल के साथ परस्पर सहमत शर्तों पर सुविधा चलाएगा। जैसा कि ऊपर कहा गया है, कॉनकॉर बोर्ड और सीएएल ने सीएएल को कॉनकॉर में समामेलित करने का निर्णय लिया है, हालांकि, उपरोक्त विकास को देखते हुए, सीएएल में रियायत अधिकारों के हस्तांतरण के लागू होने के बाद समामेलन की योजना में आवश्यक संशोधन किए जाएंगे।

कॉनकॉर लास्ट माइल लॉजिस्टिक्स लिमिटेड

कॉनकॉर ने लास्ट माइल लॉजिस्टिक्स लिमिटेड (CLMLL) नाम से CIN U63040DL2020GOI359792 के साथ एक पूर्ण स्वामित्व वाली सहायक कंपनी को 06 जनवरी, 2020 को शामिल किया गया। कंपनी का उद्देश्य अन्य बातों के साथ-साथ रेलवे माल शेड विकसित करना, माल डुलाई टर्मिनलों / माल शेड का संचालन और प्रबंधन, गोदामों का विकास करना था।, फर्स्ट माइल- लास्ट माइल कनेक्टिविटी और उससे संबंधित अन्य सेवाएं प्रदान करना। इसका पहला वित्तीय वर्ष 31.03.2021 को समाप्त हुआ, इसकी अधिकृत पूंजी 100 करोड़ रुपये थी और चुकता पूंजी 1.00 करोड़ रुपये थी। कंपनी के शामिल होने के बाद, रेलवे ने माल के विकास और प्रबंधन के लिए बाजार से खुली पेशकश आमंत्रित करने का फैसला किया। 5 वर्षों के लिए कम अवधि के पट्टे के साथ शेड, इसलिए कंपनी के निगमन का उद्देश्य ही निरर्थक हो गया। इसके अलावा, कॉनकॉर ने "लास्ट माइल कनेक्टिविटी" के नाम से एक पॉलिसी वर्टिकल बनाया है जिसके माध्यम से वह पहले से ही अपने 35 टर्मिनलों पर फर्स्ट माइल एंड लास्ट माइल (एफएमएलएम) कनेक्टिविटी प्रदान कर रहा है। इसलिए, कंपनी के नाम को हटाने के लिए आवेदन करने का निर्णय लिया गया। शेरधारकों से उचित अनुमोदन प्राप्त करने के बाद कंपनी ने अपना नाम हटाने के लिए 'कंपनी रजिस्ट्रार' (आरओसी) को आवेदन किया और आरओसी ने दिनांक अपनी मंजूरी दे दी है और 02.03.2022 को कंपनी के रजिस्ट्रार से कंपनी का नाम हटा दिया गया।

समेकित वित्तीय विवरण:

कंपनी अधिनियम, 2013 और लागू भारतीय लेखा मानकों (इंड एएस) के प्रावधानों के अनुसार तैयार कंपनी के समेकित वित्तीय विवरण कंपनी की वार्षिक रिपोर्ट का हिस्सा हैं।

मानव संसाधन प्रबंधन :

कॉनकॉर ने संगठन के लिए आवश्यक व्यावसायिक उद्देश्यों और क्षमता निर्माण को ध्यान में रखते हुए अपनी एचआर रणनीति को सिस्टम और प्रक्रियाओं के साथ अपनाया और संरेखित किया है। एचआर रणनीति उन कर्मचारियों के लिए एक प्रेरक कारक के रूप में कार्य करती है जो कंपनी की भविष्य की जरूरतों और व्यक्तिगत कर्मचारियों की आकांक्षाओं के बीच एक मैच बनाने के लिए संगठन की मुख्य क्षमता में योगदान करते हैं।

कॉनकॉर के एचआर फिलॉसफी की जड़ें कर्मचारियों के सशक्तिकरण, व्यक्तियों की वृद्धि और विकास को प्रोत्साहित करने, उनकी क्षमता का एहसास करने, नवीन विचारों को प्रोत्साहित करने और पुरस्कारों के उचित वितरण में निहित हैं। इसकी कार्य संस्कृति खुली और गतिशील है जो कर्मचारियों को शीर्ष प्रबंधन के सक्रिय समर्थन के साथ नौकरियों में पहल करने में सक्षम बनाती है। यह पसंद का नियोक्ता है और संगठन के विकास और विकास के लिए आवश्यक कौशल सेट के साथ सर्वोत्तम उपलब्ध प्रतिभा को आकर्षित करता है।

कर्मचारियों का सही प्लेसमेंट और शोधन शामिल होने के बाद प्राथमिक कार्य है जिसके द्वारा कॉनकॉर एचआर व्यक्तिगत प्रदर्शन और लक्ष्यों को कॉनकॉर लक्ष्यों के साथ संरेखित करता है।

सुरक्षित और स्वच्छ कार्य वातावरण बनाए रखने और कर्मचारियों को उनके अच्छे स्वास्थ्य के लिए अनुकूल कार्य वातावरण प्रदान करने के लिए बहुत सावधानी बरती जाती है। औद्योगिक दुर्घटनाओं की घटना न्यूनतम है।

कॉनकॉर अपने कर्मचारियों को विभिन्न स्वैच्छिक लाभ (सांविधिक लाभों के अलावा) प्रदान करता है। ये कर्मचारियों को अधिकतम सीमा के अधीन उपलब्ध भत्तों और भत्तों के मिश्रण से चुनने के लिए विकल्पों के रूप में पेश किए जाते हैं। कैफेटेरिया दृष्टिकोण में शामिल भत्तों और लाभों के अलावा, कर्मचारियों को आवासीय आवास, टेलीफोन उपकरण/सेवा, अग्रिम और कल्याणकारी सुविधाओं के रूप में अतिरिक्त सुविधाएं प्रदान की जाती हैं। मानव संसाधन सेवाओं और लाभों के समयबद्ध वितरण के लिए सेवा के अधिकार के माध्यम से मानव संसाधन सेवाओं के समय पर वितरण के लिए प्रावधान किया गया है।

कॉनकॉर ने डिजिटल एचआर बिजनेस प्रोसेस के माध्यम से परिवर्तनकारी मानव संसाधन की शुरुआत की है। वास्तव में डिजिटल संगठन बनने के लिए कॉर्पोरेट डिजिटल रणनीति के साथ मानव संसाधन विकास कार्यक्रमों को संरेखित करने पर ध्यान केंद्रित किया गया है। यह वास्तविक समय में डेटा तक पहुंच के साथ मानव क्षमता को अधिकतम करने में मदद करेगा और पूरे कार्यबल को नवप्रवर्तक बनने की क्षमता प्रदान करेगा। कुल मिलाकर, यह एक मजबूत प्रदर्शन-उन्मुख संस्कृति की ओर ले जाएगा। कॉनकॉर के भीतर डिजिटल माइंड-सेट विकसित करने के एक युग की शुरुआत करते हुए एचआरएमएस और मोबाइल ऐप आधारित एचआर अनुप्रयोगों के लिए सभी कर्मचारियों को पहुंच प्रदान करके मानव संसाधन वितरण तंत्र के विकास की प्रक्रिया को लोकतांत्रिक बना दिया गया है।

कर्मचारियों की विकास संबंधी जरूरतों को पूरा करने के लिए कॉनकॉर का एक प्रशिक्षण केंद्र है। यह समय-समय पर संगठनात्मक और कर्मचारियों की जरूरतों के अनुसार इन-हाउस और विशिष्ट विषय आधारित प्रशिक्षण दोनों आयोजित करता है। कर्मचारियों और रिपोर्टिंग अधिकारियों की प्रतिक्रिया की रचनात्मक समीक्षा की जाती है और तदनुसार अगला प्रशिक्षण कैलेंडर निर्धारित किया जाता है। कर्मचारियों को 'ऑन द जॉब ट्रेनिंग प्रोग्राम्स' में रखा जाता है और उनका मूल्यांकन उनके सही प्लेसमेंट के लिए कर्मचारी की उपयुक्तता और कर्मचारियों की विशिष्ट विकासात्मक जरूरतों को समझने के लिए किया जाता है।

हमारे बोर्ड स्तर से नीचे के कर्मचारियों/अधिकारियों को संगठन की भविष्य की आवश्यकता के लिए तैयार रखने की दृष्टि से, समूह महाप्रबंधकों और कार्यकारी निदेशकों के तहत युवा प्रबंधकों को टर्मिनलों और विभागों के प्रमुख के रूप में रखा गया है, जिन्हें प्रमुख के रूप में रखा गया है। क्षेत्र/विभाग। कॉनकॉर की कर्मचारी कल्याण और करियर विकास नीतियों के कारण कॉनकॉर में नौकरी छोड़ने की दर 2 प्रतिशत के भीतर है।

औद्योगिक संबंध:

स्वस्थ और स्वस्थ औद्योगिक संबंध (IR) वह धुरी है जिसके चारों ओर संपूर्ण व्यवसाय संचालन घूमता है। कॉनकॉर हितों के समुदाय में विश्वास करता है न कि हितों के टकराव में। विभिन्न हित समूह संगठन में आगे के लक्ष्यों के लिए प्रयास करते हैं और सकारात्मक तरीके से परस्पर विरोधी हितों का समाधान प्रणाली में विश्वास को मजबूत करते हैं, इसके अलावा बाहरी खतरों का सामना करने की ताकत भी पैदा करते हैं। कॉनकॉर ने औद्योगिक शांति और सदभाव बनाए रखा और वर्ष के दौरान कोई भी मानव दिवस नहीं गंवाया। सकारात्मक औद्योगिक संबंध (आईआर) मानव संसाधन विभाग का लक्ष्य रहा है। कॉनकॉर कर्मचारियों के विचारों और प्रेरणा के लिए दोतरफा संचार, सहभागी संस्कृति, चर्चा के लिए खुला मंच प्रदान करता है।

आरक्षण नीति:

कॉनकॉर केंद्र सरकार का सार्वजनिक क्षेत्र का उपक्रम (पीएसयू) है। यह सच्ची भावना से सभी सरकारी आदेशों का पालन करता है। 31.03.2022 तक कुल संख्या 1,359 की तुलना में ऐसी श्रेणियों का प्रतिनिधित्व निम्नानुसार है:

श्रेणी	कर्मचारियों की संख्या
अनुसूचित जाति	202
अनुसूचित जनजाति	72
अन्य पिछड़ा वर्ग	341
विकलांग व्यक्ति (पीडब्ल्यूडी)	29
भूतपूर्व सैनिक	18

विशेष उपलब्धियां:

आपकी कंपनी ने अपनी गतिविधियों के क्षेत्र में उत्कृष्ट प्रदर्शन करना जारी रखा और वर्ष में निम्नलिखित पुरस्कारों से सम्मानित किया गया:

- 18.11.2021 को अध्यक्ष और प्रबंध निदेशक/कॉन्कॉर ने एक्जिम 11वीं अखिल भारतीय माला 2021 के दौरान मुंबई में "डायनेमिक लॉजिस्टिक्स पर्सनैलिटी ऑफ द ईयर" पुरस्कार श्रेणी के लिए पुरस्कार प्राप्त किया ।
- कॉन्कॉर 2021 की "फॉर्च्यून इंडिया 500" सूची में 204वें स्थान पर है। कॉन्कॉर भारत में सबसे विश्वसनीय, कुशल कंपनियों में से एक है। यह नैतिक रूप से प्रदर्शन करने और लॉजिस्टिक्स में बढ़ती, नवीन और अत्यधिक ग्राहक सेवाओं के साथ गठगोड़ करने के लिए जाना जाती है।

ऊर्जा संरक्षण और प्रौद्योगिकी अवशोषण:

कंपनी (लेखा) नियम, 2014 के नियम 8 के साथ पठित कंपनी अधिनियम, 2013 की धारा 134 के तहत निर्धारित ऊर्जा संरक्षण और प्रौद्योगिकी अवशोषण पर प्रासंगिक जानकारी निम्नानुसार है:

ऊर्जा संरक्षण और प्रौद्योगिकी अवशोषण के लिए, हार्डवेयर, बिजली की खपत और शीतलन आवश्यकता को कम करने के उद्देश्य से प्रमुख अनुप्रयोगों के सर्वर में वर्चुअलाइजेशन किया जा रहा है, जो नवीनतम तकनीक है। बिजली बचाने के लिए, अलग-अलग मॉनिटर रखने के बजाय सिंगल कंसोल के माध्यम से कई सर्वरों को भी नियंत्रित किया जा रहा है, जो बिजली बचाने के साथ-साथ शीतलन आवश्यकता को भी कम करते हैं। अधिकांश CRT मॉनिटरों को LCD/LED मॉनिटरों से बदल दिया गया है, जिससे बिजली की आवश्यकता काफी कम हो गई है। अधिकांश नवीनतम सीपीयू/मॉनिटर/डेस्कटॉप/लैपटॉप के प्रिंटर पावर सेविंग मोड में कॉन्फिगर किए गए हैं। उपरोक्त के अलावा, ऊर्जा के संरक्षण और जहां भी संभव हो, बिजली की आवश्यकता / गर्मी अपव्यय को कम करने के लिए, आवश्यकता के अनुसार समेकन का अभ्यास किया जाता है।

कंपनी ईंधन कुशल रबर टायर गैन्ट्री (आरटीजी) क्रेन और रीच स्टेकर (आरएसटी) मशीनों का उपयोग कंटेनरों को संभालने के लिए कर रही है, ईंधन कुशल पावर पैक का उपयोग बंदरगाहों तक परिवहन करते समय रेफ्रिजरेटेड कंटेनरों को बिजली की आपूर्ति करने के लिए कर रही है। इसके अलावा ऊर्जा कुशल रेल माउंटेड गैन्ट्री (आरएमजी) क्रेन और बेहतर वेयरहाउस डिजाइन का उपयोग उन्हें अधिक ऊर्जा कुशल बनाकर किया जा रहा है। इसके अलावा, टर्मिनलों पर ऊर्जा दक्षता की दिशा में निम्नलिखित कदम/योजनाएं चलाई जा रही हैं: उपरोक्त के अलावा, ऊर्जा के संरक्षण और जहां भी संभव हो, बिजली की आवश्यकता / गर्मी अपव्यय को कम करने के लिए, आवश्यकता के अनुसार समेकन का अभ्यास किया जाता है।

कंपनी ईंधन कुशल रबर टायर गैन्ट्री (आरटीजी) क्रेन और रीच स्टेकर (आरएसटी) मशीनों का उपयोग कंटेनरों को संभालने के लिए कर रही है, ईंधन कुशल पावर पैक का उपयोग बंदरगाहों तक परिवहन करते समय रेफ्रिजरेटेड कंटेनरों को बिजली की आपूर्ति करने के लिए कर रही है। इसके अलावा ऊर्जा कुशल रेल माउंटेड गैन्ट्री (आरएमजी) क्रेन और बेहतर वेयरहाउस डिजाइन का उपयोग उन्हें अधिक ऊर्जा कुशल बनाकर किया जा रहा है। इसके अलावा, टर्मिनलों पर ऊर्जा दक्षता की दिशा में निम्नलिखित कदम/योजनाएं चलाई जा रही हैं:

1. सभी डीजी सेटों के लिए इलेक्ट्रॉनिक रूप से ईंधन नियंत्रित प्रणाली (ईसीयू) का उपयोग।
2. कंटेनर हैंडलिंग उपकरण के हाइड्रॉलिक रूप से संचालित सिस्टम के लिए लोड सेंसिंग उपकरणों का उपयोग।
3. ऊर्जा बचाने के लिए सौर ऊर्जा संयंत्रों का उपयोग।
4. उपयोग में न होने पर उपकरण को निष्क्रिय करना बंद कर दें।
5. हर साल अक्टूबर के मध्य से मार्च के मध्य तक एयर कंडीशनिंग सिस्टम की बिजली आपूर्ति में कटौती।
6. कर्मचारियों के बीच जागरूकता फैलाने के लिए, कार्यालय से बाहर निकलते समय ऊर्जा बचाओ, लाइट बंद करो जैसे नारों का प्रदर्शन।
7. प्रकृति स्विच का उपयोग।
8. कार्यालयों में एलईडी लाइटों का प्रयोग और यार्ड लाइटिंग।
9. कार्यालयों में मोशन सेंसर का प्रयोग।
10. निर्धारित अनुरक्षण को शीघ्रता से पूरा करना और इष्टतम ईंधन खपत प्राप्त करने के लिए इंजनों पर समय-समय पर जांच करना।
11. शुद्ध ईंधन सुनिश्चित करने के लिए ईंधन की गुणवत्ता और इसकी गतिज चिपचिपाहट की जांच करना।
12. सभी उपकरणों के डीजल इंजनों के लिए स्वच्छ और उचित हवा सुनिश्चित करें।
13. 5-स्टार रेटिंग वाले बिजली के उपकरणों का उपयोग।
14. ईंधन की खपत और उपकरणों के उत्पादन की बेंच मार्किंग और ईंधन और ऊर्जा खपत की नियमित समीक्षा।
15. बंदरगाह के गंतव्यों के लिए रीफर कंटेनरों की तेज आवाजाही।

16. बेहतर वेयरहाउस डिजाइन का उपयोग उन्हें अधिक ऊर्जा कुशल बनाकर किया जा रहा है।
17. विभिन्न रेटिंग के कैपेसिटर पैनल द्वारा 0.95 से 0.99 के बीच पावर फैक्टर को बनाए रखना।

विदेशी मुद्रा आय और व्यय:

वर्ष के दौरान, कोई विदेशी मुद्रा अर्जन नहीं हुआ।

विदेशी मुद्रा व्यय का विवरण इस प्रकार है:

(करोड़ रु में)

सीआईएफ बेसिस इंपोर्ट	-
ए) स्टोर एवं स्पेयर	-
बी) कैपिटल गुड्स	0.50

रिसर्च एंड डेवलपमेंट (आर & डी):

- कॉनकॉर ने हाल ही में 20' आईएसओ मानक कंटेनरों के माध्यम से बल्क सीमेंट और फ्लाई ऐश को साइलो और बल्कर में लोड/अनलोड करने के लिए पूर्ण धूल प्रूफ और नमी मुक्त समाधान विकसित किया है। यह बल्क सीमेंट हैंडलिंग उपकरण लागत प्रभावी, पर्यावरण के अनुकूल और लचीला अनलोडिंग नवाचार है और किसी भी चुने हुए लोडिंग / अनलोडिंग पॉइंट पर कमीशन करना आसान है तथा विभिन्न ग्राहकों की आवश्यकताओं को पूरा करने में सक्षम है। इसका पहला प्रदर्शन दिनांक 25.01.2022 को मेसर्स अल्ट्राटेक सीमेंट द्वारा शंकरपल्ली में संयंत्र व्यापार और कॉनकॉर के उच्च अधिकारियों की उपस्थिति में किया गया जिसमें 20'कंटेनर को से 30 मीटर तक थोक सीमेंट (24एमटी) की पूरी उतराई उच्च साइलो तक । लगभग 40 मिनट में हासिल करने में सफल रहा।
- यह विकसित प्रणाली ग्राहकों की विभिन्न आवश्यकताओं को पूरा करने के लिए 20'कंटेनर से 30-45 मीटर ऊंचे साइलो में 20'कंटेनर तक 27 मीट्रिक टन तक सीमेंट उतारने में सक्षम है।
- कॉनकॉर ने 2020-21 के दौरान भेल और ब्रेथवेट को 2,000 कंटेनर विकसित करने के लिए एक कार्य आदेश सौंपा है और आत्मनिर्भर योजना के तहत स्वदेशी कंटेनरों की खरीद के लिए एक ईओआई जारी किया गया था और 6,000 कंटेनरों के लिए स्वदेशी कंटेनर निर्माता खुली निविदा जिसमें चार (04) को कार्य आदेश दिए गए थे।)
- कॉनकॉर ने अपने 20 एमटी के रिक को उच्च क्षमता वाले 22 एमटी में अपग्रेड किया है।
- कॉनकॉर ने वर्ष के दौरान अनुसंधान और विकास गतिविधियों में भारी क्षमता वाले वैगनों, वैगनों के संशोधनों और बल्क हैंडलिंग के लिए 57.86 करोड़ रुपये की राशि खर्च की।

राष्ट्रपति के निर्देश:

सरकार द्वारा जारी कोई राष्ट्रपति निर्देश नहीं। पिछले तीन वर्षों के दौरान कॉनकॉर द्वारा प्राप्त किए गए थे।

राजभाषा:

कंटेनर कॉरपोरेशन ऑफ इंडिया लिमिटेड के कॉर्पोरेट कार्यालय को राजभाषा नियम, 1976 के उप-नियम 10(4) के तहत 04-10-1993 को अधिसूचित किया गया है। तब से, कॉनकॉर ने राजभाषा के क्षेत्र में बहुत प्रगति की है। . इस वर्ष की कुछ महत्वपूर्ण उपलब्धियां इस प्रकार हैं:-

ई-पत्रिका को पुरस्कार:

कॉनकॉर की त्रैमासिक हिंदी ई-पत्रिका 'मधुभिका' को नगर राजभाषा कार्यान्वयन समिति (उपकारम-1), दिल्ली द्वारा सर्वश्रेष्ठ पत्रिका की श्रेणी में चौथा पुरस्कार मिला। कर्मचारियों और अधिकारियों द्वारा मूल हिंदी लेखन को बढ़ावा देने के उद्देश्य से अब तक इस पत्रिका के 54 अंक प्रकाशित किए जा चुके हैं। विमोचन के बाद ई-पत्रिका को वेबसाइट पर भी अपलोड कर दिया गया है और इसका लिंक अन्य सार्वजनिक क्षेत्र के उपक्रमों को भेजा जा रहा है

हिंदी-सप्ताह 2021:

कॉनकॉर के कॉर्पोरेट कार्यालय में 13 सितंबर 2021 से 21 सितंबर 2021 तक हिंदी सप्ताह का सफलतापूर्वक आयोजन किया गया। इस दौरान लघु कथा वाचन, हिंदी गायन, अंताक्षरी, हिंदी समाचार वाचन सहित कुल 4 प्रतियोगिताएं आयोजित की गईं। अधिकारियों और कर्मचारियों के हिंदी ज्ञान को बढ़ाने के लिए एक कार्यशाला का भी आयोजन किया गया। इसके अलावा प्रसिद्ध नाटककार डॉ. सईद आलम द्वारा एक

नाटक 'गालिब इन दिल्ली' भी प्रस्तुत किया गया, जिसे दर्शकों ने खूब सराहा। 21 सितंबर को अध्यक्ष एवं प्रबंध निदेशक द्वारा विजेता प्रतिभागियों को पुरस्कार भी वितरित किए गए।



अंतर निगम हिंदी प्रतियोगिता-

कॉनकॉर ने नगर राजभाषा कार्यान्वयन समिति के तत्वावधान में 10 दिसंबर 2021 को एक आभासी 'हिंदी समाचार वाचन' हिंदी प्रतियोगिता का आयोजन किया। इस प्रतियोगिता में दिल्ली स्थित विभिन्न उपक्रमों के कुल 21 प्रतिभागियों ने भाग लिया।

कॉनकॉर राजभाषा पुरस्कार योजना : वर्ष 2021-22 के दौरान कार्यालयीन कार्यों में हिन्दी के प्रयोग हेतु सभी क्षेत्रीय कार्यालयों के 57 अधिकारियों/कर्मचारियों को वर्ष 2021-22 के दौरान 96,000/- रुपये की राशि वितरित की गई।

व्यक्तिगत आदेश: राजभाषा नियम, 1976 के उप-नियम 8(4) के अनुसार, फरवरी 2022 में कॉर्पोरेट कार्यालय के कुल 109 कर्मचारियों/अधिकारियों को व्यक्तिगत आदेश जारी किए गए थे जो हिंदी में कुशल थे।



निरीक्षण एवं कार्यशाला :

मुख्य राजभाषा अधिकारी एवं उप महाप्रबंधक राजभाषा हिन्दी में किये गये कार्यों की प्रगति का पता लगाने के लिए अन्तरविभागीय कार्यालयों एवं क्षेत्रीय कार्यालयों का निरीक्षण करते रहते हैं। हिंदी में अधिकारियों के काम को बढ़ावा देने के लिए वर्ष के दौरान राजभाषा से संबंधित निरीक्षण किए गए और 8 हिंदी कार्यशालाओं का आयोजन किया गया।



नई दिल्ली में 03.03.2022 को संसदीय समिति द्वारा निरीक्षण

राजभाषा कार्यान्वयन समिति की बैठकें: राजभाषा कार्यान्वयन समिति की बैठकें प्रत्येक 3 माह के अंतराल पर आयोजित की जानी अपेक्षित हैं। साल भर ये बैठकें सीएमडी की अध्यक्षता में होती रहीं। हिन्दी के प्रयोग को बढ़ावा देने के लिए उचित दिशा-निर्देश दिए गए। बैठक को उपयोगी और सूचनात्मक बनाने के लिए अधिकारियों के लिए हिंदी साहित्य और अन्य विषयों पर प्रश्नोत्तरी कार्यक्रम भी आयोजित किया गया।

पुस्तकालय: पुस्तकालय में दैनिक प्रमुख समाचार पत्र, मासिक और पाक्षिक पत्रिकाएँ भी उपलब्ध हैं। वर्तमान में 3004 पुस्तकें उपलब्ध हैं, जिनमें हिन्दी की पुस्तकें 2087 और अंग्रेजी की 917 पुस्तकें हैं। इस वर्ष पुस्तकालय में हिन्दी की 47 नई पुस्तकें खरीदी गई हैं।

सतर्कता :

"संगठन में जवाबदेही सुनिश्चित करने के लिए सतर्कता एक महत्वपूर्ण उपकरण है। सतर्कता प्रशासन दक्षता और नैतिकता सुनिश्चित करके गौरव का आधार बनता है। इस वर्ष इन उद्देश्यों को प्राप्त करने के लिए, कॉनकॉर के सतर्कता विभाग ने विभिन्न टर्मिनलों के दौरे, प्रक्रियाओं की समीक्षा, फील्ड कर्मियों के प्रशिक्षण आदि के माध्यम से निवारक और सक्रिय अभियानों पर जोर दिया। वित्तीय वर्ष 2021-22 के दौरान निम्नलिखित गतिविधियां की गईं।

चल रही महामारी की स्थिति के बावजूद, वर्ष 2021-22 के दौरान विभिन्न क्षेत्र/क्लस्टर कार्यालयों/अंतर्देशीय कंटेनर डिपो/कंटेनर फ्रेट स्टेशनों पर 20 निवारक/आश्चर्यजनक जांच/सीटीई टाइपचेक किए गए। इसके अलावा, शिकायतों और अन्य सूचनाओं के आधार पर मामले दर्ज/जांच की गईं। कंपनी के संवेदनशील क्षेत्रों में नियमित रूप से समय-समय पर औचक निरीक्षण किया जाता था। दोषी अधिकारियों और ठेकेदारों के खिलाफ उचित दंडात्मक कार्रवाई की गई। वित्तीय वर्ष के दौरान विभिन्न ठेकेदारों/ग्राहकों से 13.34 लाख रुपये की वसूली की गई। वित्तीय वर्ष के दौरान अनुशासनहीनता, बेईमानी, कर्तव्य पालन में लापरवाही या कार्य की उपेक्षा आदि अनियमितताओं के संबंध में दो प्रमुख एवं तीन लघु शास्ति अधिरोपित की गयी। दिनांक 31.03.2022 तक दो अधिकारियों के विरुद्ध विभागीय कार्यवाही लंबित है।

सतर्कता विभाग के सुझाव पर संबंधित उपयोक्ता विभागों ने प्रणालियों और प्रक्रियाओं में सुधार के लिए 06 परिपत्र जारी किए हैं। क्षेत्र के पदाधिकारियों के बीच सूचना का प्रसार करने के लिए, सतर्कता प्रभाग ने ऑनलाइन मोड के माध्यम से उच्च मूल्य कार्गो के संचालन के लिए सतर्कता के पहलुओं और दिशानिर्देश आदि जैसे सामयिक मुद्दों को कवर करते हुए विभिन्न क्षेत्रों में नियमित प्रशिक्षण कार्यक्रम / कार्यशालाएं आयोजित कीं। सतर्कता विभाग ने "विज-दर्शन" नाम से ई-बुलेटिन का चौथा संस्करण जारी किया है। ई-बुलेटिन नवीनतम सतर्कता निर्देशों का प्रसार करने के लिए कार्य करता है और सतर्कता के क्षेत्र में सर्वोत्तम प्रथाओं को प्रदर्शित करता है ताकि सभी अधिकारियों और कर्मचारियों को जागरूक, सावधानीपूर्वक और निडरता से अपने कर्तव्यों का निर्वहन करने के लिए जागरूकता पैदा की जा सके। कॉनकॉर विभिन्न हितधारकों के परामर्श से प्रौद्योगिकी हस्तक्षेप और प्रणाली/प्रक्रिया समीक्षा के माध्यम से निष्पक्ष और पारदर्शी लेनदेन सुनिश्चित करने के लिए निरंतर और नियमित रूप से प्रयास करता है। .

26 अक्टूबर से 01 नवंबर, 2021 की अवधि के दौरान विभिन्न गतिविधियों को अंजाम देकर कॉनकॉर के सभी कार्यालयों में सतर्कता जागरूकता सप्ताह (वीएडब्ल्यू) मनाया गया। सतर्कता जागरूकता सप्ताह-2021 का विषय था "स्वतंत्र भारत @ 75, सत्यनिष्ठा से आत्मनिर्भरता"। वीएडब्ल्यू-2021 को स्कूलों, कॉलेजों, ग्राम सभा कार्यशालाओं / इंटरैक्टिव सत्रों आदि में कई गतिविधियों / प्रतियोगिताओं का आयोजन करके चिह्नित किया गया था। ग्राहकों और ठेकेदारों / विक्रेताओं को शामिल करते हुए कई कार्यशालाएं, सेमिनार, शिकायत निवारण शिविर आयोजित किए गए थे। निबंध, नारा लेखन वाद-विवाद और प्रश्नोत्तरी प्रतियोगिताएं कर्मचारियों और उनके परिवार के लिए आयोजित किए गए थे। सक्षम प्राधिकारी द्वारा समय-समय पर जारी किए गए सख्त कोविड -19 प्रोटोकॉल का पालन करते हुए वीएडब्ल्यू के दौरान सभी गतिविधियों को अंजाम दिया गया था।

कर्मचारियों को कार्य स्थल पर सतर्क रहने के लिए प्रेरित करने के लिए, "द मोस्ट विजिलेंट एम्प्लॉई ऑफ द ईयर" का पुरस्कार शुरू स्थापित किया गया और वर्ष 2020-21 के लिए पुरस्कार सुश्री शिल्पी गेरा, व. कार्यपालक (सी एंड ओ) / निगमित कार्यालय को प्रदान किया गया। और श्री नितिन एम चव्हाण, वरिष्ठ कार्यपालक (सी एंड ओ)/क्षेत्र-II को उनकी सत्यनिष्ठा और लागत बचत की दिशा में योगदान के लिए सम्मानित किया गया।

निदेशकों का उत्तरदायित्व संबंधी कथन :

कंपनी अधिनियम, 2013 की धारा 134 (5) के मामले में आपके निदेशकगण एतद्वारा पुष्टि करते हैं कि:

- वार्षिक लेखाओं को तैयार करने में लागू लेखा मानकों का पालन किया गया तथा साथ ही महत्वपूर्ण विचलनों पर उपयुक्त व्याख्या दी गई है।
- कि निदेशकों ने ऐसी लेखा नीतियों को निरंतर अपनाया है तथा ऐसे निर्णय एवं प्राक्कलन किए हैं जो तर्कपूर्ण एवं यथोचित हैं जिससे कि उक्त अवधि में कंपनी का लाभ-हानि लेखा तथा वित्तीय वर्ष के अन्त में कंपनी की स्थिति का सही एवं निष्पक्ष आकलन हो सके।
- कि कंपनी अधिनियम, 2013 के प्रावधानों के अनुसार निदेशकों ने पर्याप्त लेखा पुस्तकों के रख-रखाव के लिए उचित तथा संतोषजनक सावधानी बरती है ताकि कंपनी की परिसंपत्तियाँ सुरक्षित रह सकें और इसे अन्य अनियमितताओं तथा धोखाधड़ी से बचाया जा सके।

- (iv) कि निदेशकों ने वार्षिक लेखाओं को 'कार्यरत संस्था' के आधार पर तैयार किया है।
- (v) कंपनी के निदेशकों ने कंपनी द्वारा अपनाई जाने वाली आंतरिक वित्तीय नियंत्रण पद्धति बनाई है जोकि पर्याप्त है और प्रभावी रूप से कंपनी में परिचालित है।
- (vi) कंपनी के निदेशकों ने कंपनी के लिए लागू नियमों के प्रावधान को सुनिश्चित करने के लिए माकूल व्यवस्था बनाई है जोकि पर्याप्त है और प्रभावी रूप से कंपनी में परिचालित है।

प्रबंधन विचार-विमर्श एवं विश्लेषण

इस रिपोर्ट के एक भाग के रूप में **अनुलग्नक-क** पर प्रबंधन विचार एवं विश्लेषण विस्तृत रूप से दिया गया है।

निगमित शासन एवं हरित पहल

आपकी कंपनी द्वारा निगमित शासन पर शुरू की गई ढांचागत पहलों की तारीफ विभिन्न स्टैक होल्डर कर चुके हैं। आपकी कंपनी इस सिद्धांत में विश्वास रखती है कि एक अच्छा निगमित शासन एक अच्छे संस्थागत संस्कृति की स्थापना करता है और कंपनी का अपने स्टैक होल्डरों के प्रति जवाबदेही, जिम्मेदारी, संगतता, स्पष्टता और पारदर्शिता से यह परिलक्षित होता है। सेबी (एलओडीआर) विनियम के अंतर्गत आवश्यकता के रूप में और निगमित शासन पर जारी डीपीई दिशानिर्देश के अनुसार एक रिपोर्ट निगमित शासन पर **अनुलग्नक-ख** पर दी गई है।

सेबी (एलओडीआर) विनियम से संबंधित शर्तों और निगमित शासन पर जारी डीपीई दिशानिर्देशों की आपकी कंपनी में अनुपालना को एक अभ्यासरत कंपनी सचिव ने जांच करके प्रमाणित किया है। इस आशय का प्रमाण-पत्र इस रिपोर्ट के **अनुलग्नक-ग** पर दिया गया है।

एक जवाबदेह निगम होने और कार्बन फुट प्रिंट को कम करने हेतु आपकी कंपनी ने हरित पहल को सक्रिय रूप से समर्थन कर इसे कार्यान्वित किया है। वार्षिक सामान्य बैठक और वार्षिक रिपोर्ट की सूचना इलेक्ट्रॉनिक माध्यमों से उन स्टैक होल्डरों को भेजी गई जिनकी ई-मेल आईडी संबंधित सहभागी जमाकर्ताओं से पंजीकृत है तथा डिपोजिटारियों अर्थात् एनएसडीएल/ सीडीएसएल से डाउनलोड किया गया है और इन्होंने वार्षिक रिपोर्ट भौतिक रूप से प्राप्त करने का विकल्प नहीं चुना है। तदनुसार, जब एक स्टैक होल्डर इच्छा प्रकट न करें, तब तक कंपनी भविष्य में सभी तरह के दस्तावेज जैसे नोटिस, लेखापरीक्षित वित्तीय विवरण, निदेशक और लेखापरीक्षा रिपोर्ट आदि इलेक्ट्रॉनिक माध्यमों से स्टैक होल्डरों के पंजीकृत पते पर भेजे जाने का प्रस्ताव करती है।

वित्तीय वर्ष 2021-22 के संबंध में, एमसीए के जनरल सर्कुलर नंबर 02/2022 दिनांक 05 मई 2022 द्वारा दी गई छूट के संदर्भ में, सामान्य परिपत्र संख्या 02/2021 दिनांक 13 जनवरी 2021 के साथ पढ़े तथा जनरल सर्कुलर 20/2020 दिनांक 05 मई 2020, सामान्य परिपत्र संख्या 14/2020 दिनांक 8 अप्रैल, 2020 और सामान्य परिपत्र संख्या 17/2020 दिनांक 13 अप्रैल, 2020 के साथ पढ़ें। सेबी परिपत्र द्वारा सं. SEBI/HO/CFD/CMD2/CIR/P/2022/ 62 दिनांक 13 मई 2022 के अंतर्गत वार्षिक रिपोर्ट उन सदस्यों को प्रसारित की गई है जिनकी ई-मेल कंपनी के पास उपलब्ध थी। तदनुसार, वार्षिक रिपोर्ट की प्रतियाँ फिजीकल फॉर्म में कंपनी सदस्यों को प्रेषित नहीं की गई।

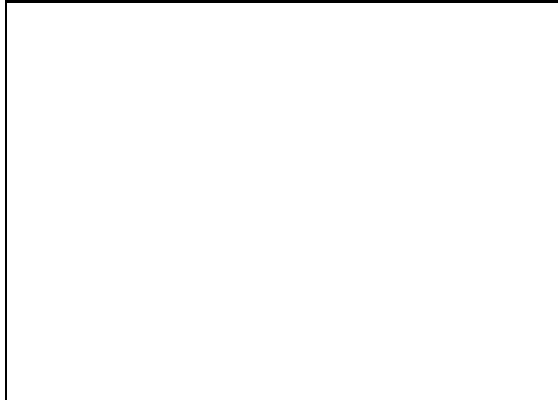
निगमित सामाजिक दायित्व (सीएसआर) तथा सतत विकास:

वर्ष 2021-22 में कॉनकॉर की सामाजिक गतिविधियों का केंद्र लोक उद्यम विभाग द्वारा जारी दिशानिर्देशों के अनुरूप समाज समग्र के विकास हेतु स्वास्थ्य पर केंद्रित रही। हालांकि स्टैकहोल्डरों के कल्याण के लिए अन्य क्षेत्र जैसे शिक्षा, कौशल विकास, पर्यावरण स्थायित्व खेलकूद आधारभूत संरचना आदि पर भी ग्रामों से लेकर कॉनकॉर के स्थानों तक निर्माण कार्य किए गए। कंपनी द्वारा की गई कुछ प्रमुख गतिविधियां निम्नलिखित हैं:-

कॉनकॉर द्वारा अपनाए गए आकांक्षी जिलों जैसे आसिफाबाद (तेलंगाना), विशाखापतनम (एपी), चंदौली (यूपी) और श्रावस्ती (यूपी) में सीएसआर गतिविधियां मुख्य रूप से जनजातीय में प्राथमिक स्वास्थ्य केंद्रों को बुनियादी ढांचे की स्थापना और स्वास्थ्य उपकरण प्रदान करने सहित स्वास्थ्य गतिविधियों को जारी रखा । आसिफाबाद में क्षेत्र में पड़े एजेंसी द्वारा अस्पतालों और पीएचसी को चिकित्सा उपकरणों की आपूर्ति यानी हाइड्रोलिक डिलीवरी टेबल, डिजिटल एचबी मीटर, डिजिटल एपरेटर, कंप्यूटर, लैपटॉप, मिनी जनरेटर, नेबुलाइजर, एम्बुलेंस, आशा एएनएम आंगनवाड़ी प्रशिक्षण केंद्र और सार्वजनिक शौचालय

का निर्माण . श्रावस्ती में चंदौली में शौचालय सहित आशा घर का निर्माण। इसमें बैनर, एलईडी मोबाइल वैन, मोबाइल टीकाकरण वैन, अग्निशामक यंत्र, फॉगिंग मशीन, एयर कंडीशन प्रदान करके कोविड -19 जागरूकता और कोविड -19 टीकाकरण में डेटा की सुरक्षा हेतु सहयोग किया गया जिससे इन आकांक्षी जिलों के हजारों जरूरतमंद लोग लाभान्वित हो रहे हैं।

कोविड -19 की रोकथाम के लिए, कॉनकॉर ने महावीर इंटरनेशनल, दिल्ली के सहयोग से एनसीआर क्षेत्र में लगभग 9200 हितधारकों को मुफ्त कोविशील्ड वैक्सीन प्रदान की। कॉनकॉर ने दिल्ली के बदरपुर और नबी करीम में किशोर आबादी का टीकाकरण भी किया है, जहां ऐसे लाभार्थियों को कोवैक्सीन की 1600 खुराक मुफ्त दी गई ।



दादरी, यूपी और बदरपुर, दिल्ली में कोविड -19 टीकाकरण शिविर

कोविड -19 के समय में, कॉनकॉर ने दुर्गाबाई देशमुख अस्पताल, हैदराबाद में स्वास्थ्य देखभाल केंद्र में स्वास्थ्य उपकरण दिए तथा जोधपुर, राजस्थान में ऑक्सीजन कनसन्ट्रेटर उपलब्ध कराएं तथा , बंधवारी गांव, गुरुग्राम, हरियाणा में चिकित्सा बिस्तर दिए। इसके अतिरिक्त COVID की रोकथाम और उपचार के लिए लखीमपुर यूपी में उपकरण / सामग्री प्रदान की तथा अहमदाबाद में रेलवे अस्पतालों के लिए बीआईपीएपी मशीन और आर्द्रकृत उच्च प्रवाह नाक प्रवेशनी, ऑक्सीजन कनसन्ट्रेटर उपलब्ध कराएं ।



अहमदाबाद के रेलवे अस्पताल में उपलब्ध कराए गए चिकित्सा उपकरण

कॉनकॉर ने समाज के गरीब लोगों के लाभ के लिए दिल्ली, अहमदाबाद, मुंबई, विशाखापत्तनम, कोलकाता, जयपुर, बालाघाट, चेन्नई आदि के अस्पतालों में ऑक्सीजन कनसन्ट्रेटर और वेंटिलेटर और कोविड संबंधित उपकरण प्रदान किए।



अस्पतालों में मेडिकल बेड, ऑक्सीजन वेंटिलेटर और कनसन्ट्रेटर उपलब्ध कराए.

कॉनकॉर ने दक्षिण दिल्ली नगर निगम को ईश्वर नगर में नंदनवन चिल्ड्रेन पार्क और सफदरजंग क्षेत्र में बच्चों और क्षेत्र के लोगों के लाभ के लिए रबरयुक्त ट्रैक के लिए सहयोग दिया।



नंदनवन चिल्ड्रेन पार्क, ईश्वर नगर, दिल्ली

आंध्र प्रदेश के विजाग जिले के मुलुमुरु में 1000 हेक्टेयर क्षेत्र में वाटरशेड विकास गतिविधियाँ शुरू की गई हैं, जिससे हजारों ग्रामीणों को लाभ हो रहा है और साथ ही झारखंड में तालाबों आदि का कायाकल्प करके जल संरक्षण को किया गया है।



जल संरक्षण और जागरूकता प्रशिक्षण शिविर

खेल को बढ़ावा देने के लिए, कंपनी ने विशाखापत्तनम में स्पोर्ट्स कॉम्प्लेक्स में स्क्वैश कोर्ट, व्यायामशाला के निर्माण तथा आसाम के नोगांव में खेलों के बुनियादी ढांचे में विकास हेतु और बिहार के दानापुर डिवीजन में उपकरणों सहित थ जिम के निर्माण में सहयोग दिया ।



वाल्टेयर डिवीजन में व्यायामशाला और स्क्वैश को

गरीबी को कम करने के लिए, कॉनकॉर दक्षिण दिल्ली के चुनिंदा ट्रैफिक सिग्नलों पर 'भिक्षा नहीं शिक्षा' अभियान के लिए फंडिंग करके भिक्षावृत्ति में लगे 100 बच्चों और युवतियों की मदद कर रहा है।



दक्षिणी दिल्ली में ट्रैफिक सिग्नल पर 'भिक्षा नहीं शिक्षा' अभियान

कॉनकॉर ने कॉक्लियर इंफ्लान्ट सर्जरी के साथ श्रवण बाधित ईडब्ल्यूएस बच्चों की सर्जरी की है। एनसीआर दिल्ली में कैंसर का पता लगाने वाले शिविर और दिल्ली के स्लम इलाकों में मोबाइल चिकित्सा सुविधा प्रदान की जा रही है, जिससे हजारों जरूरतमंद लोग लाभान्वित हो रहे हैं। आर के मिशन , नई दिल्ली को मोबाइल मेडिकल वैन और मुफ्त 250 मोतियाबिंद सर्जरी के लिए सहायता दी गई ।

समाज के वंचित वर्गों के बच्चों को शिक्षित करने की दिशा में कॉनकार सहायता कर रहा है। वाराणसी (उ.प्र) के 30 होनहार बच्चों को उनकी उच्च शिक्षा में तैयारी हेतु सहाययोग दिया गया तथा 125 गरीब बच्चों को कंप्यूटर प्रशिक्षण दिया गया है। दिल्ली के स्लम एरिया में एक प्राथमिक स्कूल के संचालन में भी सहायता की जा रही है।



दिल्ली में झुग्गी-झोपड़ी के बच्चों के लिए प्राथमिक विद्यालय के संचालन की दिशा में सहायता

समय की आवश्यकता के मुताबिक कॉनकार की सीएसआर गतिविधियां का आधार मुख्यतः स्वास्थ्य से संबंधित रहा। हालांकि शिक्षा, बुनियादी ढांचे के विकास, ग्रामीण विकास, खेल जैसी अन्य गतिविधियों को भी इसमें शामिल किया गया है। वित्तीय वर्ष 2021-22 में सीएसआर गतिविधियों के लिए 15.17 करोड़ रुपये की राशि वितरित की गई है और सीएसआर गतिविधियों पर वार्षिक रिपोर्ट **अनुबंध-डी** के अनुसार है।

जोखिम प्रबंधन:

सेबी(एलओडीआर) विनियमन, 2015 की अपेक्षाओं के अनुरूप, कंपनी की एक बोर्ड स्तर की जोखिम प्रबंधन समिति है। समिति के गठन के बारे में इस रिपोर्ट में एक अलग भाग के रूप में निगमित शासन पर रिपोर्ट में वर्णन किया गया है। जोखिम को चिन्हित करने और जोखिम एवं संभावनाओं को समाप्त करने के लिए कंपनी की एक बहुत ही सुदृढ़ जोखिम प्रबंधन प्रणाली है। यह पारदर्शी है और व्यावसायिक उद्देश्यों पर होने वाले कुप्रभाव को कम करती है एवं कंपनी के प्रतिस्पर्धात्मक लाभ में वृद्धि करती है। डायक्यूमेंटेशन एवं रिपोर्टिंग सहित विभिन्न व्यावसायिक गतिविधियों में जोखिम प्रबंधन के कंपनी के दृष्टिकोण को परिभाषित करती है। इस प्रणाली का अलग ही जोखिम प्रबंधन मॉडल है जिसकी सहायता से जोखिम की प्रवृत्ति, अनावरण, संभावित प्रभाव विश्लेषण कंपनी स्तर पर तथा व्यावसायिक खंड के लिए अलग से होता है। यह प्रणाली कंपनी के कामकाज का अभिन्न अंग है। इसके अंतर्गत विभिन्न जोखिम कार्गो एवं उन्हें कम करने की योजनाओं के बारे में निदेशक मंडल को नियमित रूप से अवगत कराया जाता है:

आंतरिक नियंत्रण प्रणालियाँ एवं इनकी उपयुक्तता:

कॉनकार की आंतरिक नियंत्रण प्रणालियाँ अपने आकार, पैमाने और अपनी व्यावसायिक गतिविधियों की प्रकृति एवं जटिलताओं के अनुरूप हैं। आंतरिक लेखापरीक्षा कंपनी की आंतरिक नियंत्रण प्रणाली में महत्वपूर्ण कारक स्थापित करती है। आंतरिक लेखापरीक्षा का कार्यक्षेत्र अच्छी तरह से परिभाषित और संपूर्ण है। इसमें कंपनी के संपूर्ण कार्यों और व्यवस्थाओं को सम्मिलित किया गया है। कंपनी का आंतरिक लेखापरीक्षण इस उद्देश्य हेतु नियुक्त स्वतंत्र पेशेवर फर्म द्वारा किया जाता है।

कंपनी में आंतरिक नियंत्रण प्रणाली की मॉनिटरी एवं इसकी उपयुक्तता और प्रभाव का मूल्यांकन ऑपरेटिंग सिस्टम, लेखांकन विधियों एवं पॉलिसी के अनुपालन आदि कंपनी का संबंधित विभाग करता है। लेखापरीक्षकों की रिपोर्ट के आधार पर वर्तमान प्रणाली और प्रक्रियाओं को सुदृढ़ करने के लिए नियमित अंतराल पर आवश्यक कदम उठाए जाते हैं। आंतरिक लेखापरीक्षकों की महत्वपूर्ण आपत्तियां और सुधारात्मक कार्रवाई नियमित अंतराल पर बोर्ड की लेखापरीक्षा समिति को प्रस्तुत की जाती है। इसके अतिरिक्त, कंपनी के आंतरिक और सांविधिक लेखापरीक्षक द्वारा वर्ष 2020-21 के वित्तीय नियंत्रण के कार्यान्वयन तथा प्रभावशीलता की भी जांच की गई।

कर्मचारियों का विवरण:

कंपनी अधिनियम, 2013 की धारा 197, कंपनी नियम, 2014 के नियम 5 के साथ पठित(प्रबंधकीय कार्मिकों की नियुक्ति एवं पारिश्रमिक) के प्रावधान प्रत्येक सूचीबद्ध कंपनी को प्रत्येक निदेशक के पारिश्रमिक का अनुपात कर्मचारी के पारिश्रमिक का अनुपात तथा अन्य विवरण, जो निदेशक रिपोर्ट में निर्धारित है, दिया जाना अपेक्षित है। हालांकि, निगमित मामलों के मंत्रालय ने अपनी अधिसूचना सं.जीएसआर463(ई) दिनांक 5 जून, 2015 के माध्यम से सरकारी कंपनियों कंपनी अधिनियम, 2013 की धारा 197 के प्रावधान का अनुपालन किए जाने से छूट दी गई है। कॉनकॉर चूंकि एक सरकारी कंपनी है अतः ऐसे विवरण निदेशकों की रिपोर्ट में शामिल नहीं किए गए

लेखापरीक्षक :

सरकारी कंपनी होने के कारण भारत के नियंत्रक एवं महालेखा परीक्षक ने वित्त वर्ष 2021-22 के लिए कंपनी के सांविधिक और शाखा/क्षेत्रीय लेखापरीक्षक को नियुक्त किया है। मैसर्स एस.एन.नंदा एंड कं., चार्टर्ड एकाउंटेंट को वित्त वर्ष 2021-21 के लिए कंपनी के सांविधिक लेखापरीक्षक के तौर पर नियुक्त किया है। सांविधिक लेखापरीक्षक नियंत्रक एवं महालेखापरीक्षक द्वारा उनके पत्र सीए.वी/सीओवाई/सेंट्रल गवर्नमेंट, सीसीआईएल (1)/72 दिनांक 12.08.2021 द्वारा नियुक्त किए गए थे। सांविधिक लेखापरीक्षक को 29,95,000/- रु. की राशि लेखापरीक्षा शुल्क के रूप में दिए जा रहे हैं। सांविधिक लेखापरीक्षक ने दिनांक 31.03.2022 को समाप्त वर्ष हेतु कंपनी के वार्षिक वित्तीय विवरणों(स्टैंडअलोन एवं समेकित) का लेखापरीक्षण कर लिया है।

वित्तीय वर्ष 2021-22 हेतु भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणी कंपनी की सांविधिक लेखापरीक्षा रिपोर्ट तथा प्रबंधन के उत्तर इस वार्षिक रिपोर्ट के साथ में अन्यत्र लगाई गई है। कंपनी अधिनियम, 2013 की धारा 148 एवं उसके नियमों के अनुरूप कॉनकॉर द्वारा लागत लेखा बनाया जाना जरूरी नहीं है।

निदेशक मंडल :

सरकारी कंपनी होने के नाते कॉनकॉर के निदेशकों की नियुक्ति रेल मंत्रालय द्वारा समय-2 पर संप्रेषित की जाती है। व्यवसायगत विभिन्न लेनदेन हेतु वित्तीय वर्ष 2021-22 के दौरान निदेशक मंडल की 6 बैठकें हुईं। वर्ष के दौरान तथा अभी तक कंपनी के निदेशक मंडल का वर्णन निम्नानुसार है :-

- श्री वी.कल्याण रामा, अध्यक्ष एवं प्रबंध निदेशक [डीआईएन: 07201556]
- श्री प्रदीप के. अग्रवाल, निदेशक(आंतरिक अनुभाग) [डीआईएन: 07557080]
- श्री संजय स्वरूप, निदेशक(अंत.वि.एवं परि.) [डीआईएन: 05159435]
- श्री मनोज के दूबे, निदेशक वित्त एवं सीएफओ (डीआईएन: 07518387)
- श्री सतेंद्र कुमार , स्वतंत्र निदेशक (डीआईएन: 09344018) (09-11-2021 से प्रभावी)
- श्री केदारशीष बापट, स्वतंत्र निदेशक (डीआईएन: 02535543) (09.11.202 से प्रभावी)
- श्री चोसांग बिक्रम तेरांग, स्वतंत्र निदेशक (डीआईएन: 09401230) (16.11.2021 से प्रभावी)
- श्रीमती चंदा रावत , स्वतंत्र निदेशक (डीआईएन 09409425 (23.11.2021, से प्रभावी)
- श्री राहुल मिथल,निदेशक (परि. & सेवाएं) डीआईएन: 07610499) (06.10.2021 तक)
- श्री जयाशंकर एम.के., स्वतंत्र निदेशक [डीआईएन: 0852376 (07.07.2022 तक)
- श्री मनोज सिंह , सरकार नामित निदेशक [डीआईएन 08898995] (01.08.2022 तक)
- श्री राजेश अर्गल ,सरकार नामित निदेशक [डीआईएन: 09171980] (13.05.2021 से 31.07.2022 तक)

सेबी विनियमों और डीपीई दिशानिर्देशों के प्रावधानों के संदर्भ में, कॉनकॉर एक सूचीबद्ध कंपनी है और एक कार्यकारी अध्यक्ष होने के कारण, इसके निदेशक मंडल के 50% में स्वतंत्र निदेशक शामिल होने चाहिए, हालांकि, कंपनी के पास वर्ष के दौरान इन निदेशकों की अपेक्षित संख्या नहीं थी। सचिवीय लेखा परीक्षक ने भी अपनी रिपोर्ट में इस संबंध में टिप्पणियां दी हैं। इस संबंध में, बोर्ड में निदेशकों की नियुक्ति सरकार द्वारा की जाती है, कॉनकॉर ने सेबी (एलओडीआर) विनियमों, डीपीई दिशानिर्देशों और कंपनियों के तहत लागू आवश्यकताओं का अनुपालन करने के लिए आवश्यक संख्या में स्वतंत्र निदेशकों/स्वतंत्र महिला

निदेशकों की नियुक्ति के लिए नियमित रूप से रेल मंत्रालय से अनुरोध किया था। अधिनियम और उसी को स्टॉक एक्सचेंज को भी सूचित किया गया था।

रोटेशन द्वारा निदेशकों की सेवानिवृत्ति:

कंपनी अधिनियम, 2013 के अनुसार रोटेशन द्वारा निदेशकों की सेवानिवृत्ति के संबंध में प्रावधान स्वतंत्र निदेशकों पर लागू नहीं होंगे। इसे देखते हुए, किसी भी स्वतंत्र निदेशक को रोटेशन द्वारा सेवानिवृत्त नहीं माना जाता है, लेकिन अन्य सभी निदेशक रोटेशन द्वारा सेवानिवृत्त होंगे। तदनुसार, अन्य सभी निदेशकों में से एक तिहाई अर्थात् श्री वी. कल्याण राम (अध्यक्ष एवं प्रबंध निदेशक) और श्री प्रदीप के अग्रवाल, निदेशक (आंतरिक प्रभाग) रोटेशन द्वारा सेवानिवृत्त होने के लिए उत्तरदायी हैं और पात्र होने के कारण, खुद को पुनर्नियुक्ति के लिए पेश करते हैं।

मूल्यांकन एवं पारिश्रमिक:

कंपनी अधिनियम, 2013 की धारा 134(3) (पी) के अनुसार किसी भी सूचीबद्ध कंपनी की बोर्ड रिपोर्ट में बोर्ड, स्वतंत्र निदेशक आदि के औपचारिक वार्षिक मूल्यांकन की विधि दर्शाता हुआ विवरण दिया जाना चाहिए। निगमित मामलों के मंत्रालय ने दिनांक 05.06.2015 की अधिसूचना के माध्यम से सरकारी कंपनी को कंपनी अधिनियम, 2013 के प्रावधानों से छूट दी है। सेक्शन 134(3)(पी) जोकि औपचारिक वार्षिक मूल्यांकन से संबंधित है, उन सरकारी कंपनियों पर लागू नहीं है जिनके निदेशकों का मूल्यांकन उनके प्रशासनिक मंत्रालय अपने तरीके से करते हैं। उपरोक्त छूट के चलते सेक्शन 178 के सब सेक्शन 2, 3, 4 जोकि निदेशकों के निष्पादन मूल्यांकन एवं पारिश्रमिक से संबंधित है, वो सरकारी कंपनी के निदेशकों पर लागू नहीं होंगे।

कार्पोरेट मामलों के मंत्रालय द्वारा दिनांक 05.07.2017 की अधिसूचना के अंतर्गत कंपनी अधिनियम 2013 की अनुसूची IV के प्रावधान जोकि अध्यक्ष एवं गैर स्वतंत्र निदेशक तथा बोर्ड समस्त निदेशक मंडल की स्वतंत्र निदेशकों द्वारा निष्पादन की समीक्षा अलग बैठक में होगी तथा इन निदेशकों का कार्यकाल आगे बढ़ाया जाए अथवा नहीं, यह सरकारी कंपनी पर लागू नहीं होगा, यदि केंद्र सरकार के विभाग अथवा संबंधित मंत्रालय की विशिष्ट अपेक्षाएं एक समान हों। चूंकि निदेशकों की नियुक्ति भारत सरकार द्वारा निश्चित की जाती है, अनुसूची IV में दिए गए निदेशकों के मूल्यांकन संबंधित अपेक्षाएं कॉनकॉर में लागू नहीं हैं।

इसी तरह, सेबी (सूचीकरण दायित्व और प्रकटीकरण आवश्यकताएं) विनियम, 2015 यह भी प्रदान करता है कि नामांकन और पारिश्रमिक समिति स्वतंत्र निदेशकों और निदेशक मंडल के प्रदर्शन के मूल्यांकन के लिए मानदंड तैयार करती है, स्वतंत्र निदेशकों का मूल्यांकन निदेशक मंडल द्वारा किया जाना है। निदेशकों और स्वतंत्र निदेशकों ने अपनी अलग बैठक में अन्य बातों के साथ-साथ अध्यक्ष, गैर-स्वतंत्र निदेशकों और निदेशक मंडल के समग्र प्रदर्शन की समीक्षा की।

उपरोक्त प्रावधानों के अवलोकन पर, यह निष्कर्ष निकाला जा सकता है कि कंपनी अधिनियम, 2013 के तहत बोर्ड, गैर-स्वतंत्र निदेशकों, अध्यक्ष और स्वतंत्र निदेशकों के मूल्यांकन की कोई आवश्यकता नहीं है। एक सरकारी कंपनी में सभी निदेशकों के मूल्यांकन के लिए, सरकार प्रक्रिया पहले ही निर्धारित कर दी है, जिसका पालन किया जा रहा है।

अध्यक्ष/निदेशक/बोर्ड के मूल्यांकन के लिए लागू उपरोक्त प्रावधान को 25 फरवरी 2022 को आयोजित बैठक में स्वतंत्र निदेशकों की अलग बैठक के समक्ष रखा गया था। उक्त बैठक में निदेशकों ने प्रावधानों पर ध्यान दिया और कहा कि एक सरकारी कंपनी होने के नाते निदेशकों के प्रदर्शन की सरकार द्वारा उसी तरह समीक्षा जारी रखी जा सकती है जैसे अब तक हर साल की जा रही है। स्वतंत्र निदेशकों ने भी इस कठिन अवधि के दौरान अपने निरंतर प्रयासों के लिए अध्यक्ष और प्रबंध निदेशक, कार्यात्मक निदेशकों के साथ-साथ पूरी कॉनकॉर टीम की सराहना की है।

इसी प्रकार, अध्यक्ष/निदेशकों/बोर्ड के मूल्यांकन के लिए लागू उपरोक्त प्रावधान और बोर्ड की रिपोर्ट में विवरण को दिनांक 04.08.2022 को आयोजित अपनी 226वीं बैठक में निदेशक मंडल के समक्ष रखा गया था। उक्त बैठक में बोर्ड ने इसे नोट किया है और दोहराया है कि एक सरकारी कंपनी होने के नाते अध्यक्ष/निदेशकों के प्रदर्शन की समीक्षा और मूल्यांकन सरकार

द्वारा उसी तरह जारी रखा जा सकता है जैसा कि अब तक हर साल किया जा रहा है। बोर्ड ने स्वतंत्र निदेशकों द्वारा किए जा रहे योगदान के लिए अपनी सराहना भी दर्ज की।

कंपनी में पालन किए जा रहे चयन, मूल्यांकन मानदंड और पारिश्रमिक दिशानिर्देश निम्नानुसार हैं:

कॉनकॉर रेल मंत्रालय के प्रशासनिक नियंत्रण में एक सरकारी कंपनी है। सभी निदेशकों के लिए चयन प्रक्रिया भी भारत सरकार द्वारा निर्धारित की गई है और कंपनी के सभी निदेशकों को उक्त प्रक्रिया के अनुसार नियुक्त किया गया है। सीएमडी सहित कार्यात्मक निदेशकों का चयन भारत सरकार द्वारा निर्धारित प्रक्रिया और दिशानिर्देशों के अनुसार पीईएसबी की सिफारिशों पर किया जाता है। इसके निदेशक मंडल की नियुक्ति रेल मंत्रालय द्वारा की जाती है और अध्यक्ष और प्रबंध निदेशक सहित इसके कार्यात्मक निदेशकों के मूल्यांकन के लिए सार्वजनिक उद्यम विभाग द्वारा निर्धारित प्रणाली और प्रक्रिया है। कार्यात्मक निदेशकों के प्रदर्शन का आकलन करने के लिए मूल्यांकन ढांचे में निम्नलिखित प्रमुख क्षेत्र शामिल हैं:

- रेल मंत्रालय के साथ हस्ताक्षरित किए गए समझौता ज्ञापन के अंतर्गत कंपनी का निष्पादन।
- संबंधित निदेशकों के लिए निष्पादन के संबंध में निर्धारित लक्ष्य।

संबंधित बोर्ड सदस्यों के मूल्यांकन में स्व-मूल्यांकन तथा कार्यात्मक निदेशकों हेतु अध्यक्ष एवं प्रबंध निदेशक द्वारा बाद में आकलन तथा इसके पश्चात प्रशासनिक मंत्रालय, रेल मंत्रालय द्वारा अंतिम मूल्यांकन शामिल है। अध्यक्ष एवं प्रबंध निदेशक के मूल्यांकन के संबंध में स्व-मूल्यांकन और रेल मंत्रालय द्वारा अंतिम मूल्यांकन सम्मिलित है। सरकार द्वारा नामित निदेशकों का मूल्यांकन रेल मंत्रालय द्वारा निर्धारित प्रक्रिया के अनुसार किया जाता है। बोर्ड स्तर के नीचे के अधिकारियों को नियुक्ति, पदोन्नति के आधार पर और /अथवा रेल मंत्रालय तथा अन्य सार्वजनिक क्षेत्र के उपक्रमों से प्रतिनियुक्ति द्वारा अधिकारियों की लेट्रल नियुक्ति/तत्काल आमेलन किया जाता है।

प्रशासनिक मंत्रालय और डीपीई द्वारा अनुमोदन के रूप में समूह महाप्रबंधक और कार्यात्मक निदेशक ग्रेड में बोर्ड स्तर के अधिकारियों से नीचे का निष्पादन समझौता ज्ञापन लक्ष्य, जोकि प्रशासनिक मंत्रालय द्वारा अनुमोदित तथा डीपीई द्वारा निर्धारित मानदंडों के आधार पर मूल्यांकन किया जाता है। कॉनकॉर अपने वरिष्ठ महाप्रबंधक और इससे नीचे के स्तर के अधिकारियों के कार्य निष्पादन के मूल्यांकन हेतु लोक उद्यम विभाग के निर्देशों का अनुसरण करते हुए एक ठोस निष्पादन प्रणाली का पालन करता है। अधिकारियों के मूल्यांकन तथा संगठन के निष्पादन में अधिकारी के योगदान हेतु प्रारूप में विस्तृत मानदंड दिए गए हैं। वर्ष के प्रारंभ में मूल्यांकन किए जाने वाले अधिकारी का कार्यक्षेत्र संबंधित अधिकारी द्वारा प्रस्तावित एवं मूल्यांकन कर्ता द्वारा अनुमोदित होता है। अर्धवार्षिक समीक्षा में इसका संशोधन/सुधार संभव है। इस संबंध में निष्पादन संबंधित भुगतान(पीआरपी) हेतु संबंधित की निष्पादन रेटिंग को डीपीई के दिशानिर्देशों/निर्देशों के अनुसार महत्व दिया जाता है।

कॉनकॉर एक सरकारी कंपनी होने के नाते इसके कार्यात्मक निदेशकों, अध्यक्ष एवं प्रबंध निदेशक सहित वरिष्ठ प्रबंधन अधिकारियों और अन्य दूसरे कर्मचारियों के पारिश्रमिक का भुगतान वेतनमान पर बनी समिति की संस्तुति पर लोक उद्यम विभाग के दिशानिर्देशानुसार किया जाता है। कामगार स्तर के कर्मचारियों के पारिश्रमिक के निर्धारण में कॉनकॉर ने पंजीकृत ट्रेड यूनियनों के साथ सामूहिक बातचीत की विधि अपनाई है। पर्यवेक्षकों और अधिकारियों के वेतनमान का निर्धारण उन्नतशील तरीके से तैयार किया गया है जिसमें सभी मान्य कानूनों का अनुसरण किया गया है। इस बात का पूरा ध्यान रखा गया है कि किसी कर्मचारी का विकास न रुके। कंपनी की पारिश्रमिक नीति और प्रक्रिया के बारे में तथा निदेशकों, वरिष्ठ प्रबंधकों की नियुक्ति एवं उनके पारिश्रमिक के बारे में कंपनी की नामांकन एवं पारिश्रमिक समिति ने इसे संज्ञान में ले लिया है।

संबंधित पार्टी के लेन-देन:

इस वर्ष के दौरान जो लेनदेन पार्टियों के साथ हुआ है वह समीपता और व्यवसाय के आधार पर ही है। दोहराव की प्रकृति वाले संबंधित कंपनियों के लेनदेन लेखापरीक्षा समिति का सार्वभौमिक अनुमोदन ले लिया जाता है। सार्वभौमिक अनुमोदन के अनुसरण में हुए लेनदेन को त्रैमासिक आधार पर लेखापरीक्षा समिति और निदेशक मंडल के समक्ष रखा जाता है। निदेशक मंडल द्वारा अनुमोदित संबंधित पार्टी लेनदेन की नीति को कंपनी की वेबसाइट http://www.concorindia.co.in/assets/pdf/CONCOR_Policy_MRPT.pdf पर डाला गया है। यद्यपि ऐसी कोई पार्टी संबंधित महत्वपूर्ण लेनदेन कंपनी द्वारा नहीं किया गया है। कंपनी अधिनियम, 2013 के सेक्शन 134(3) के अंतर्गत अपेक्षित संबंधित पार्टी लेनदेन के विवरण इस रिपोर्ट के **अनुलग्नक – ई** पर है।

सचिवालयी लेखापरीक्षा:

कंपनी अधिनियम, 2013 के सेक्शन 204 और कंपनी नियम, 2014 (प्रबंध स्तर के कार्मिकों की नियुक्ति एवं पारिश्रमिक) के अनुपालन में कॉनकॉर ने अपने सचिवालयी लेखापरीक्षा के कार्यों हेतु मैसर्स अमित अग्रवाल एंड एसोसिएट को कंपनी की फर्म के रूप में नियुक्त किया है। सचिवालयी लेखापरीक्षा रिपोर्ट जो लेखापरीक्षकों से प्राप्त हुई है, इस वार्षिक रिपोर्ट के **अनुलग्नक- एफ** पर है।

कॉनकॉर निगमित शासन पर अनुपालना प्रमाणपत्र देते हुए सचिवालयी लेखापरीक्षक, के साथ ही लेखापरीक्षक दोनों ने ही कॉनकॉर में स्वतंत्र निदेशकों की पर्याप्त संख्या न होने पर टिप्पणी की है। इस विषय पर निदेशकों की टिप्पणी है कि कंपनी में स्वतंत्र निदेशकों की नियुक्ति भारत के राष्ट्रपति द्वारा रेल मंत्रालय, भारत सरकार के माध्यम से होती है। कंपनी ने अपने बोर्ड में स्वतंत्र निदेशकों की अपेक्षित संख्या की नियुक्ति के लिए रेल मंत्रालय, भारत सरकार से बार-बार अनुरोध किया है।

कॉनकॉर निगमित शासन पर अनुपालना प्रमाणपत्र देते हुए सचिवालयी लेखापरीक्षक, के साथ ही लेखापरीक्षक दोनों ने ही कॉनकॉर में स्वतंत्र निदेशकों की पर्याप्त संख्या न होने पर टिप्पणी की है। इस विषय पर निदेशकों की टिप्पणी है कि कंपनी में स्वतंत्र निदेशकों की नियुक्ति भारत के राष्ट्रपति द्वारा रेल मंत्रालय, भारत सरकार के माध्यम से होती है। कंपनी ने अपने बोर्ड में स्वतंत्र निदेशकों की अपेक्षित संख्या की नियुक्ति के लिए रेल मंत्रालय, भारत सरकार से बार-बार अनुरोध किया है।

अन्य प्रकटन:

वार्षिक विवरणी की एक प्रति कंपनी की वेबसाइट www.concorindia.co.in पर उपलब्ध है। इसके अतिरिक्त, कंपनी अधिनियम, 2013 (एओसी-1) की धारा 129 के अनुसार सहायक कंपनियों और संयुक्त उद्यम से संबंधित विवरण **अनुलग्नक -जी** पर है।

ऋण, गारंटीदाता एवं निवेश का विवरण

वर्ष के दौरान, आपकी कंपनी ने अपनी सहायक कंपनियों/संयुक्त कार्य समूहों में निवेश किया है। जिनका विवरण इस प्रकार है:
(रु करोड़ में)

क्र.सं.	कंपनी का नाम	ऋण/निवेश	राशि
1.	मैसर्स फ्रेश एंड हैल्दी इंटरप्राइजेज लिमिटेड	ईक्विटी निवेश	5.46

आपकी कंपनी ने कंपनी अधिनियम, 2013 के साथ पठित कंपनी (जमा की स्वीकृति) नियम, 2014 की धारा 73 से 76 के तहत जनता से कोई जमा स्वीकार नहीं किया है।

दीर्घकालिक गैर-निधि आधारित बैंक सुविधाएं (रु. 462 करोड़) और जारीकर्ता रेटिंग के उद्देश्य से, कंपनी की क्रेडिट रेटिंग मेसर्स आईसीआरए लिमिटेड ने [आईसीआरए] एए+ दी है। लंबी अवधि के फंड आधारित सुविधाओं (9,000 करोड़ रुपये) के उद्देश्य के लिए आईसीआरए लिमिटेड ने कंपनी की रेटिंग [आईसीआरए] एए+ दी है। ।

कॉनकॉर में, वर्ष के दौरान बैंक (बैंकों)/वित्तीय संस्थानों से किसी भी ऋण के लिए एकमुश्त निपटान का कोई उदाहरण नहीं था।

दिवाला और दिवालियापन कोड, 2016:

दिवाला और दिवालियापन संहिता के तहत कोई आवेदन नहीं किया गया है; इसलिए वित्तीय वर्ष के अंत में उनकी स्थिति के साथ वर्ष के दौरान दिवाला और दिवालियापन संहिता, 2016 के तहत किए गए आवेदन या लंबित किसी भी कार्यवाही के विवरण का खुलासा करने की आवश्यकता लागू नहीं है।

महत्वपूर्ण परिवर्तन और प्रतिबद्धताएं:

कंपनी की वित्तीय स्थिति को प्रभावित करने वाले कोई महत्वपूर्ण परिवर्तन और प्रतिबद्धताएं नहीं हुई हैं, जो वित्तीय वर्ष के अंत और इस रिपोर्ट की तारीख के बीच हुई हैं।

कार्यस्थल पर महिलाओं के यौन उत्पीड़न (रोकथाम, निषेध एवं निवारण) अधिनियम, 2013 के अंतर्गत प्रकटीकरण:

कंटेनर कॉरपोरेशन ऑफ इंडिया लिमिटेड (कॉनकॉर) कार्यस्थल पर महिलाओं के यौन उत्पीड़न (रोकथाम, निषेध और निवारण) अधिनियम 2013 के प्रावधानों का अनुपालन करता है और अधिनियम के तहत एक आंतरिक शिकायत समिति का गठन किया गया है।

कॉनकॉर में कार्यस्थल पर महिलाओं के यौन उत्पीड़न संबंधित किसी भी तरह का कृत्य निषेध है और कंपनी ने इसकी रोकथाम हेतु सदाचार नियम एवं प्रमाणित स्थायी आदेश और अनुशासन एवं अपील नियम में सम्मिलित कर इसे निषेध किया है। 'विशाखा बनाम राजस्थान' राज्य के मामले में माननीय उच्चतम न्यायालय, भारत सरकार द्वारा जारी दिशानिर्देश के अनुसरण में कॉनकॉर ने वर्ष 2003 में एक आंतरिक शिकायत समिति का गठन किया जो 'कार्यस्थल पर यौन उत्पीड़न' की शिकायतों को प्राप्त करके छानबीन करेगी।"

आंतरिक शिकायत समिति में वरिष्ठ स्तर के 4 सदस्य तथा एक बाह्य महिला सदस्य शामिल है। यह महिला सदस्य भारत के माननीय उच्चतम न्यायालय में अभ्यासरत अधिवक्ता होती है। कॉनकॉर में कार्यरत कुल 1359 कर्मचारियों में से 167 महिला कर्मचारी हैं। कॉनकॉर ने किसी भी प्रकार के उत्पीड़न रहित कार्य अनुकूल वातावरण का निर्माण किया है। वर्ष 2021-22 के दौरान यौन उत्पीड़न से संबंधित एक शिकायत मिली है जिस पर जांच चल रही है।

सीईओ एवं सीएफओ प्रमाणीकरण:

सेबी(एलओडीआर) विनियमन के विनियमन 17(8) में दिए गए प्रावधानों के अनुसरण में श्री वी.कल्याण रामा, अध्यक्ष एवं प्रबंध निदेशक तथा श्री मनोज कुमार दूबे, निदेशक(वित्त) एवं सीएफओ द्वारा दिया गया समीक्षाधीन वर्ष का प्रमाणपत्र कंपनी के निदेशक मंडल की दिनांक 19.5.2022 की बैठक में प्रस्तुत किया गया है। दिनांक 31.03.2022 को समाप्त वित्तीय वर्ष के वित्तीय आंकड़ों के उपरोक्त प्रमाणपत्र की एक प्रति **अनुलग्नक - एच** पर है

व्यवसाय उत्तरदायित्व रिपोर्ट (बीआरआर) :

सेबी(एलओडीआर) विनियमावली के प्रावधानों के अनुसार यह आवश्यक है कि बाजार पूंजीकरण के आधार पर 1000 सूचीबद्ध कंपनियों को पर्यावरणीय, सामाजिक और शासकीय दृष्टिकोण से उनकी गतिविधियों का वर्णन किया जाना आवश्यक है और उन्हें वार्षिक रिपोर्ट के बीआरआर में दिखाया जाएगा। सेबी ने बीआरआर रिपोर्ट करने के लिए फार्मेट उपलब्ध कराया है जिसके अंतर्गत 9 सिद्धांत एवं मुख्य तत्वों के आधार पर कंपनी को निष्पादन मापन करने के लिए प्रकटीकरण की व्याख्या की गई। सेबी(एलओडीआर) विनियमावली के उक्त परिपत्र के अनुसार में बीआरआर **अनुलग्नक-आई** पर है।

आचार संहिता:

बोर्ड सदस्यों और वरिष्ठ प्रबंधन हेतु आचार संहिता बनाई गई है जिसकी प्रति कंपनी की वेबसाइट पर उपलब्ध है।

बोर्ड सदस्यों और वरिष्ठ प्रबंधन कर्मिकों से प्राप्त पुष्टि के आधार पर एतद्वारा घोषणा की जाती है कि बोर्ड के सभी सदस्यों और वरिष्ठ प्रबंधन ने 31 मार्च, 2022 को समाप्त वित्तीय वर्ष के दौरान आचार संहिता का अनुपालन किया है।

निष्कर्ष:

आपकी कंपनी के निदेशकगण, सर्वप्रथम अपने ग्राहकों तथा भारत सरकार विशेषतः रेल मंत्रालय, सीमाशुल्क विभाग, पोर्ट्स, निवेशकों द्वारा कंपनी को दिए गए निरंतर सहयोग और समर्थन के प्रति आभार प्रकट करते हैं जिन्होंने आपकी कंपनी द्वारा दी जा रही सेवाओं को निरंतर संरक्षण प्रदान किया है।

आपकी कंपनी के निदेशकगण, अपने सम्मानित शेयरधारकों, संस्थाओं, राज्य सरकारों जहां कंपनी व्यवसाय करती है अथवा व्यवसाय के विस्तार किए जाने की योजना है और सभी दूसरी एजेंसियों जिन्होंने नें सर्वश्रेष्ठ निष्पादन करने में कंपनी की सहायता की है, उनकी तहे दिल से प्रशंसा करते हैं।

COVID-19 महामारी के कारण जीवन के नुकसान पर निदेशकों को खेद है और इस महामारी से लड़ने के लिए अपने जीवन और सुरक्षा को जोखिम में डालने वाले प्रत्येक कर्मचारी के लिए आभार और बहुत सम्मान है।

आपके निदेशक वर्ष के दौरान उत्कृष्ट प्रदर्शन के लिए और भविष्य में अधिक से अधिक सफलता प्राप्त करने के लिए एक मंच बनाने के लिए कॉनकॉर टीम द्वारा की गई कड़ी मेहनत, समर्पण, मूल्यवान योगदान और अथक प्रयासों के लिए बहुत ईमानदारी से सराहना करते हैं।

निदेशक बोर्ड के लिए एवं उनकी ओर से

दिनांक : 02-09-2022
स्थान : नई दिल्ली

हस्ता
(वी.कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक
डीआईएन : 07201556

निदेशकों की रिपोर्ट का परिशिष्ट-I

प्रबंधन वित्त वर्ष 2021-22 के लिए स्टैंडअलोन वित्तीय विवरणों पर स्वतंत्र लेखा परीक्षक की रिपोर्ट में टिप्पणियों का जवाब देता है।

लेखापरीक्षकों की रिपोर्ट बिंदु	लेखा परीक्षकों की टिप्पणियां	प्रबंधन का जवाब
बिंदु संख्या (ए) विषय पर बल	नोट 34 (ए) और 50 देखें, जो कंपनी के आकलन के आधार पर भारतीय रेलवे को पट्टे पर दी गई भूमि के लिए भूमि लाइसेंस शुल्क के भुगतान का वर्णन करता है और ये फाईनल नहीं है। पट्टे की शर्तों की अनिश्चितता को देखते हुए, इंडएएस 116 के तहत आवश्यक उपयोग के अधिकार (आरओयू) का मूल्यांकन नहीं किया गया है।	<p>भारतीय रेलवे (आईआर) ने पत्र संख्या 2015/एलएएमएल-II/13/4, दिनांक 19.03.2020 के माध्यम से कंपनी को सूचित किया कि कॉनकॉर को लाइसेंस प्राप्त रेलवे भूमि के लिए लाइसेंस शुल्क भारतीय रेल की मौजूदा नीति के अनुसार लिया जाएगा। तदनुसार, भूमि मूल्य के 6% पर वार्षिक भूमि लाइसेंस शुल्क (एलएलएफ) लागू होगा। हालाँकि, 01.04.2020 से पहले, भारतीय रेल प्रति TEU (ट्वेंटी-फुट इक्विवलेंट यूनिट्स) के आधार पर कॉनकॉर से LLE चार्ज करता था।</p> <p>वित्तीय वर्ष 2021-22 के दौरान, विभिन्न मंडल रेलवे ने कंपनी पर मांग पत्र उठाए हैं, जो भारतीय रेलवे की नीति के अनुरूप नहीं हैं। मतभेदों के मुख्य कारक इस प्रकार :</p> <ul style="list-style-type: none"> (i) मंडल रेलवे ने उच्च औद्योगिक भूमि दर मान लिया जबकि कंपनी द्वारा प्राप्त प्रासंगिक क्षेत्राधिकार औद्योगिक भूमि दरों को स्वीकार नहीं किया और इसके पक्ष में कोई दस्तावेज भी साझा नहीं किए। (ii) रेलवे एलएलएफ के लिए वाणिज्यिक दरें ले रहे हैं, जबकि यह औद्योगिक दरों पर होनी चाहिए। (iii) कॉनकॉर द्वारा लिए गए रेट जो कि दिनांक 01-4-2020 से लागू है उनको मानने की बजाए रेल मंडल पुराने रेट ले रहे हैं और इसे 7% वार्षिक भी बढ़ा रहे हैं, ये पॉलिसी के अनुसार सही नहीं है। (iv) आईसीडी से सटी सड़क की चौड़ाई के संबंध में अंतर, जो औद्योगिक भूमि दर निर्धारित करने के लिए एक मार्गदर्शक कारक है। <p>उपरोक्त मतभेदों और परिस्थितियों को देखते हुए:</p>

लेखापरीक्षकों की रिपोर्ट बिंदु	लेखा परीक्षकों की टिप्पणियां	प्रबंधन का जवाब												
		<p>(i) कंपनी ने अपने मूल्यांकन के आधार पर भारतीय रेलवे को एलएलएफ का भुगतान किया है और वित्त वर्ष 2021-22 के लिए स्टैंडअलोन वित्तीय विवरणों के नोट 50 में इसका खुलासा किया गया है;</p> <p>(ii) भार.रे द्वारा कंपनी को पट्टे पर दी गई ऐसी भूमि के लिए एएस 116 के तहत उपयोग के अधिकार (आरओयू) और लीज देयता का आकलन नहीं किया गया।</p>												
<p>बिंदु संख्या (बी) विषय पर बल</p>	<p>विविध देनदारों, विविध लेनदारों और रेलवे सहित अन्य पार्टियों को अग्रिम की शेष राशि पुष्टि और समाधान के अधीन है, जैसा कि नोट संख्या में संदर्भित है। 60 (ए)। इन शेष राशि में 3 वर्ष से अधिक का बकाया शामिल है। उसी के प्रभाव का पता नहीं चल पाता है।</p>	<p>विविध देनदारों, विविध लेनदारों और रेलवे सहित अन्य पार्टियों को अग्रिम का समाधान एक सतत प्रक्रिया है। कंपनी वार्षिक रूप से यादृच्छिक आधार पर पत्र भेजकर अधिकांश पार्टियों से शेष राशि की पुष्टि की मांग कर रही है। पार्टियों से प्राप्त पुष्टिकरणों को उनकी समीक्षा के लिए सीधे सांविधिक लेखा परीक्षकों को चिह्नित किया गया था।</p>												
<p>स्वतंत्र लेखा परीक्षक की रिपोर्ट के अनुलग्नक ए के बिंदु i (सी)</p>	<p>स्टैंडअलोन ऑडिट रिपोर्ट के परिशिष्ट-ए में उल्लिखित मदों को छोड़कर, अचल संपत्तियों के शीर्षक विलेख कंपनी के नाम पर रखे गए हैं, जिनका विवरण नीचे दिया गया है:</p> <p style="text-align: center;">(राशि रु में)</p> <table border="1" data-bbox="488 882 1261 1442"> <thead> <tr> <th>संपत्ति का विवरण</th> <th>सकल राशि</th> </tr> </thead> <tbody> <tr> <td>एमएमएलपी/वर्नामा में फ्रीहोल्ड भूमि</td> <td>11,38,34,006.00</td> </tr> <tr> <td>कृष्णापटनम में फ्रीहोल्ड भूमि (लैंड एरिया - 141.95 एकड़)</td> <td>31,21,10,602.00</td> </tr> <tr> <td>नागुलापल्ली में आर ओयू संपत्ति लीज होल्ड लैंड</td> <td>8,85,542.06</td> </tr> <tr> <td>एमएमएलपी/विशाखापत्तनम में लीजहोल्ड भूमि (1.329 एकड़ रेल कनेक्टिव की ओर)</td> <td>2,48,84,616.82</td> </tr> <tr> <td>एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड भूमि (मुख्य एमएमएलपी का भूमि क्षेत्र 97.08 एकड़ है)</td> <td>94,28,85,681.88</td> </tr> </tbody> </table>	संपत्ति का विवरण	सकल राशि	एमएमएलपी/वर्नामा में फ्रीहोल्ड भूमि	11,38,34,006.00	कृष्णापटनम में फ्रीहोल्ड भूमि (लैंड एरिया - 141.95 एकड़)	31,21,10,602.00	नागुलापल्ली में आर ओयू संपत्ति लीज होल्ड लैंड	8,85,542.06	एमएमएलपी/विशाखापत्तनम में लीजहोल्ड भूमि (1.329 एकड़ रेल कनेक्टिव की ओर)	2,48,84,616.82	एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड भूमि (मुख्य एमएमएलपी का भूमि क्षेत्र 97.08 एकड़ है)	94,28,85,681.88	<p>एमएमएलपी/वर्नामा में फ्रीहोल्ड भूमि :-</p> <p>सरकारी रिकॉर्ड में कुल 148.40 एकड़ में से 9.91 एकड़ के लिए म्यूटेशन प्रक्रिया चल रही है, इसमें पिछले मालिकों के नाम हटाने और कंपनी के नाम की कुर्की शामिल है। जिला निरीक्षक भूमि रिकॉर्ड (डीआईएलआर) विभाग द्वारा प्रक्रिया को अंतिम रूप दिया जाना बाकी है। कंपनी संबंधित अधिकारियों के साथ मामले को.</p> <p>कृष्णापटनम में फ्रीहोल्ड भूमि:-</p> <p>उक्त भूमि के लिए बिक्री समझौता आंध्र प्रदेश औद्योगिक अवसंरचना निगम (एपीआईआईसी) के साथ दिनांक 21.03.2018 को निष्पादित किया गया था। हालांकि बिक्री समझौते के खंड संख्या के अनुसार उल्लेख है कि 'कॉनकॉर को परियोजना के कार्यान्वयन और वाणिज्यिक उत्पादन में जाने पर बिक्री विलेख निष्पादित करना चाहिए' बिक्री विलेख केवल परियोजना के कार्यान्वयन पर निष्पादित किया जा सकता है, जो प्रक्रिया में है।</p>
संपत्ति का विवरण	सकल राशि													
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एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड भूमि (मुख्य एमएमएलपी का भूमि क्षेत्र 97.08 एकड़ है)	94,28,85,681.88													

लेखापरीक्षकों की रिपोर्ट बिंदु	लेखा परीक्षकों की टिप्पणियां		प्रबंधन का जवाब
	11.07 एकड़ के लिए एमएमएलपी विशाखापत्तनम में आरओयू संपत्ति के रूप में लीज होल्ड भूमि	5,07,66,486.51	<p>नागुलापल्ली में आरओयू एसेट के रूप में लीज होल्ड लैंड: नागुलापल्ली में भूमि कंपनी द्वारा पट्टे पर दक्षिण मध्य रेलवे (एससीआर) से ली गई थी। कंपनी ने जोनल रेलवे से लीज डीड के निष्पादन के लिए अनुरोध किया है, मसौदा समझौता प्रस्तुत किया है और मामला एससीआर के विचाराधीन है।</p> <p>एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड लैंड (रेल कनेक्टिविटी के लिए 1.329 एकड़): - ईस्ट कोस्ट रेलवे (ईसीआर) को ड्राफ्ट समझौता दिया गया था, जिसे अंतिम रूप दिया और निष्पादित किया गया है।</p> <p>एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड लैंड (97.08 +11.07 एकड़):- एमएमएलपी-विशाखापत्तनम में कंपनी द्वारा विशाखापत्तनम पोर्ट ट्रस्ट से लीज पर भूमि ली गई थी। मसौदा समझौता वीपीटी को अनुमोदन के लिए भेजा गया है, और पट्टा विलेख शीघ्र ही निष्पादित होने की संभावना है।</p> <p>एमएमएलपी नया रायपुर में आरओयू एसेट के रूप में लीज होल्ड लैंड:- कंपनी द्वारा नया रायपुर विकास प्राधिकरण (एनआरडीए) से भूमि को पट्टे पर लिया गया था। लीज डीड के निष्पादन से संबंधित मामले पर एनआरडीए के साथ चर्चा की जा रही है और मसौदा समझौता पहले ही एनआरडीए को अनुमोदन के लिए भेजा जा चुका है, लीज डीड जल्द ही निष्पादित होने की संभावना है।</p> <p>एसआरओ (रेलवे क्वार्टर) और आवासीय भवन में लीजहोल्ड:- कंपनी ने दक्षिणी रेलवे (एसआर) से अनुरोध किया है कि वह 3 आवासीय फ्लैट (स्टाफ क्वार्टर) 1.69 करोड़ रुपये की लागत वाले पट्टे पर देने से संबंधित औपचारिकताओं की व्यवस्था करे। डीजीएम (सी एंड ओ) / टीएनपीएम द्वारा हस्ताक्षरित मूल अनुबंध दिनांक 31.8.2021 को मंडल रेल प्रबंधक कार्यालय, निर्माण शाखा को सौंप दिया गया है। रेलवे से हस्ताक्षरित प्रति का इंतजार है, जबकि कंपनी नियमित रूप से एसआर के साथ मामले को आगे बढ़ा रही है।</p>
एमएमएलपी नया रायपुर में आरओयू एसेट के रूप में लीज होल्ड भूमि (भूमि क्षेत्र 98.5 एकड़)	1,14,69,96,188.95		
एसआरओ (रेलवे क्वार्टर) में लीजहोल्ड	1,30,00,000.00		
आवासीय भवन	17,00,000.00		
आवासीय भवन	22,00,000.00		
एसआरओ (क्षेत्रीय कार्यालय भवन) में लीजहोल्ड	2,00,00,000.00		
सनथनगर में लीज होल्ड लैंड(847 वर्ग गज)	5,04,950.00		
श्यामा प्रसाद मुखर्जी पोर्ट ट्रस्ट से सीटीकेआर टर्मिनल पर लीज पर ली गई ज	42,77,24,118.77		
दक्षिण पूर्व रेलवे से शालीमार टर्मिनल पर लीज पर ली गई जमीन	-		
दक्षिण पूर्व रेलवे से एमएमएलपी झारसुगुड़ा टर्मिनल पर लीज पर ली गई भूमि	-		
ओडिशा औद्योगिक अवसंरचना विकास निगम (आईडीसीओ) से जाजपुर टर्मिनल पर लीज पर ली गई भूमि	-		
दक्षिण पूर्व रेलवे से शालीमार टर्मिनल पर लीज पर ली गई कार्यालय की जगह	-		

लेखापरीक्षकों की रिपोर्ट बिंदु	लेखा परीक्षकों की टिप्पणियां	प्रबंधन का जवाब
		<p>एसआरओ (क्षेत्रीय कार्यालय भवन) में लीजहोल्ड मसौदा पट्टा विलेख कंपनी द्वारा तैयार किया गया था और अनुमोदन के लिए क्षेत्रीय रेलवे को प्रस्तुत किया गया था और इसकी प्रतीक्षा की जा रही है।</p> <p>सनतनगर में लीज होल्ड लैंड: जैसा कि, भूमि को सीधे स्पे. डिप्टी कलेक्टर हैदराबाद द्वारा कंपनी को सौंप दिया गया है। सड़क के परिवर्तन के उद्देश्य से कंपनी को राज्य सरकार के प्राधिकारियों के साथ कोई अनुबंध निष्पादित नहीं किया गया .</p> <p>सीटीकेआर में लीज होल्ड लैंड:- 85,500 वर्ग मीटर के लिए श्यामा प्रसाद मुखर्जी पोर्ट ट्रस्ट के साथ भूमि के लिए लीज एग्रीमेंट सीटीकेआर टर्मिनल पर लीज पर ली गई इस भूमि की अवधि 24-02-2019 को समाप्त हो गई.</p> <p>कॉनकॉर ने पत्तन प्राधिकारियों से लीज रेंट में 50 प्रतिशत छूट के लिए अनुरोध किया है और अपील की है लेकिन पत्तन प्राधिकारियों से कोई औपचारिक निर्णय प्राप्त नहीं हुआ है। पोर्ट अथॉरिटी के जवाब के बाद लीज डीड का निष्पादन किया जाएगा.</p> <p>शालीमार में लीज होल्ड लैंड: कॉनकॉर ने दक्षिण पूर्व रेलवे से 15.01 एकड़ जमीन को 01-02-1992 से 30 वर्षों की अवधि के लिए पट्टे पर लिया है। लीज एग्रीमेंट 31-01-2022 को समाप्त हो गया और वित्त वर्ष 2021-22 के लिए बैलेंस शीट की रिपोर्टिंग तिथि के अनुसार नवीनीकरण के लिए लंबित है.</p> <p>दक्षिण पूर्व रेलवे और कॉनकॉर के अनुसार पट्टे पर ली गई भूमि के क्षेत्रफल में अंतर के कारण पट्टा समझौता लंबित है। लीज पर ली गई जमीन के मामले का समाधान होने के बाद लीज एग्रीमेंट किया जाएगा।</p>

लेखापरीक्षकों की रिपोर्ट बिंदु	लेखा परीक्षकों की टिप्पणियां	प्रबंधन का जवाब
		<p>एमएमएलपी झारसुगडा में लीज होल्ड : कॉनकॉर ने 26-08-2016 से 5 वर्षों की अवधि के लिए दक्षिण पूर्व रेलवे से 2.142 एकड़ भूमि पट्टे पर ली है। पट्टा समझौता 25-08-2021 को समाप्त हो गया और वित्त वर्ष 2021-22 के लिए बैलेंस शीट की रिपोर्टिंग तिथि के अनुसार नवीनीकरण के लिए लंबित है।</p> <p>कॉनकॉर ने संबंधित रेलवे के साथ पट्टा समझौते का निष्पादन न करने का मुद्दा उठाया है और रेलवे की ओर से आवश्यक कार्रवाई की प्रतीक्षा कर रहा है।</p> <p>एमएमएलपी जयपुर में लीज होल्ड लैंड: कॉनकॉर ने एमएमएलपी जयपुर के निर्माण के लिए आईडीसीओ से 35.00 एकड़ जमीन लीज पर ली है। इस भूमि के संबंध में लीज डीड वित्तीय वर्ष 2021-22 के लिए बैलेंस शीट की रिपोर्टिंग तिथि के अनुसार निष्पादित नहीं की गई है। हालाँकि, बाद में इस भूमि पट्टे के संबंध में पट्टा विलेख 21-04-2022 को निष्पादित किया गया था।</p> <p>शालीमार टर्मिनल पर लीज ऑफिस स्पेस: कॉनकॉर ने दक्षिण पूर्व रेलवे से 285 वर्ग फुट का ऑफिस स्पेस किराए पर लिया है जिसके संबंध में कोई पट्टा समझौता नहीं किया गया है।</p> <p>दक्षिण पूर्व रेलवे ने कार्यालय किराया चालान जारी किया है जो रेलवे बोर्ड के परिपत्र संख्या के अनुरूप नहीं है। 2010/एलएमएल/18/64 दिनांक 11-07-2018। कंपनी ने उक्त रेलवे बोर्ड के परिपत्र के अनुसार कार्यालय किराया चालान को संशोधित करने का प्रतिनिधित्व किया है। हालांकि रेलवे की ओर से संशोधित बिल का इंतजार है।</p>

लेखापरीक्षकों की रिपोर्ट बिंदु	लेखा परीक्षकों की टिप्पणियां	प्रबंधन का जवाब								
		रेलवे बोर्ड के दिनांक 11-07-2018 के परिपत्र के अनुसार कार्यालय किराया चालान प्राप्त होने पर पट्टा समझौते का निष्पादन किया जाएगा।								
स्वतंत्र लेखा परीक्षक की रिपोर्ट के अनुलग्नक ए के बिंदु संख्या vii (बी)	<p>हमें दी गई सूचना एवं स्पष्टीकरण के अनुसार निम्नलिखित सेवा कर देय विवादों के कारण कम्पनी द्वारा जमा नहीं किया गया है।:</p> <table border="1" data-bbox="488 539 1279 742"> <thead> <tr> <th data-bbox="488 539 672 639">अधिनियम का नाम</th> <th data-bbox="672 539 936 639">देय की प्रकृति</th> <th data-bbox="936 539 1079 639">राशि करोड़ में</th> <th data-bbox="1079 539 1279 639">अवधि</th> </tr> </thead> <tbody> <tr> <td data-bbox="488 639 672 742">सेवाकर</td> <td data-bbox="672 639 936 742">सेवा कर जुर्माना</td> <td data-bbox="936 639 1079 742">. 1.48 ₹</td> <td data-bbox="1079 639 1279 742">सितंबर 2002 – जून -2008</td> </tr> </tbody> </table>	अधिनियम का नाम	देय की प्रकृति	राशि करोड़ में	अवधि	सेवाकर	सेवा कर जुर्माना	. 1.48 ₹	सितंबर 2002 – जून -2008	<p>1.48 करोड़ रुपये की राशि मैसर्स एचएएल से पूर्ववर्ती जेडब्ल्यूजी-एसीसी के लाभ के शेष हिस्से के लिए प्राप्य है, जो एचएएल, कॉनकॉर और एमएसआईएल का एक संयुक्त उद्यम था जिसे वित्तीय वर्ष 2010-11 में बंद कर दिया गया था।</p> <p>1.48 करोड़ रुपये की राशि पूर्ववर्ती संयुक्त उद्यम के खिलाफ लंबित सेवा कर मांग के 1/3 हिस्से के खिलाफ एचएएल (जो खातों का संरक्षक है) द्वारा रोकी गई/रखी गई है। सेवा कर मामले की स्थिति सीमा शुल्क, उत्पाद शुल्क और सेवा कर अपीलीय न्यायाधिकरण (सीईएसटीएटी) के आदेश 25.01.2012 और 10.12.2014 दिनांक की प्रतियां मैसर्स एचएएल से प्राप्त की है। दोनों आदेश जेडब्ल्यूजी के पक्ष में हैं, यानी बकाया राशि के पूर्व जमा की आवश्यकता को माफ कर दिया गया है और अपील के लंबित रहने के दौरान वसूली के खिलाफ रोक लगा दी गई है। मैसर्स एचएएल से प्राप्त जानकारी के अनुसार, उन्होंने इस मामले में मैसर्स पीडब्ल्यूजी को अपने सलाहकार के रूप में नियुक्त किया और वर्तमान में जेडब्ल्यूजी की अपील के खिलाफ अंतिम आदेश अभी भी लंबित हैं। उपरोक्त को ध्यान में रखते हुए, अन्य अग्रिम खाते के तहत और आकस्मिक देनदारियों के तहत भी 1.48 करोड़ रुपये की राशि का खुलासा किया गया है</p>
अधिनियम का नाम	देय की प्रकृति	राशि करोड़ में	अवधि							
सेवाकर	सेवा कर जुर्माना	. 1.48 ₹	सितंबर 2002 – जून -2008							

लेखापरीक्षकों की रिपोर्ट बिंदु	लेखा परीक्षकों की टिप्पणियां				प्रबंधन का जवाब			
स्वतंत्र लेखा परीक्षक की रिपोर्ट के अनुलग्नक ए के बिंदु संख्या vii (बी)	हमें दी गई सूचना एवं स्पष्टीकरणों के अनुसार, कंपनी द्वारा निम्नलिखित आयकर देय विवादों के कारण जमा नहीं किया गया है।:				<p style="text-align: center;">देय आयकर की स्थित निम्नानुसार है</p> <table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1335 371 1576 459">देय राशि, अवधि, प्रकार (करोड रु में)</th> <th data-bbox="1585 371 2116 459">अधतन स्थिति</th> </tr> </thead> </table>		देय राशि, अवधि, प्रकार (करोड रु में)	अधतन स्थिति
	देय राशि, अवधि, प्रकार (करोड रु में)	अधतन स्थिति						
	अधिनियम का नाम	देय का प्रकार	राशि करोड रु में	अवधि	<p>एसएफआईएस स्क्रिप्स के लिए कटौती की अस्वीकृति: - निर्धारण वर्ष 2013-14 राशि रु. 149.63 (ब्याज को छोड़कर - 48.55 रुपये)</p>	<p>एसएफआईएस के मामले में प्राचार्य के आदेश सीआईटी को रद्द कर दिया गया है और कंपनी के पक्ष में अनुमति दी गई है, इसके अलावा, आईटी अधिनियम की धारा 263 के साथ पठित धारा 143(3) के तहत पारित एओ के आदेश के खिलाफ सीआईटी (ए) के साथ एक अपील दायर की गई है। अपील का निर्णय सीआईटी (ए) के आदेश संख्या आईटीबीए/एनएफएसी/एस/250/2022-23/1044008552(1) दिनांक 22-07-2022 द्वारा कॉनकोर के पक्ष में तहत किया गया है। इसलिए सीआईटी (ए) के आदेश के बाद मामला पूरी तरह से कॉनकोर के पक्ष में तय किया गया है।</p>		
	आयकर	एसएफआईएस की स्क्रिप्स की कटौती पर असहमति	149.63 (ब्याज रहित - रु 48.55)	आ. वर्ष 2013-14				
	आयकर	देय का प्रकार	5.46+1.51 (ब्याज रहित - 2.37 रु)	आ. वर्ष- 2014-15				
आयकर	एसएफआईएस की स्क्रिप्स की कटौती पर असहमति	10.80 (ब्याज रहित - Rs 3.67)	आ.व.- 2015-16					
आयकर	विभाग द्वारा दायर अपील : एसएफआईएस स्क्रिप्स	118.44 रु (ब्याज रहित 40.26) रु	आ.व.- 2015-16	<p>कटौती की अस्वीकृति: -</p> <ol style="list-style-type: none"> भूमि पर हास पूर्व अवधि व्यय <p>आ. वर्ष 2014-15 Rs.5.46+1.51 (ब्याज रहित - 2.37) रु</p>	<p>माननीय आईटीएटी ने मामले को खारिज कर दिया है और वर्तमान में यह मामला आयकर विभाग के पास लंबित है। इसी मामले को एओ द्वारा नि.व. 2007-08, 2009-10 और 2010-11 के लिए कॉनकोर के पक्ष में अनुमति दी गई है। एओ ने आदेश के तहत धारा 147/143(3) के तहत मामले को फिर से खोल दिया है और कॉनकोर ए.ओ के आदेश के खिलाफ दिनांक 03 -01-2020 को अपील है, जिसकी सुनवाई 11-02-2021 को हुई थी। इस कर के संबंध में यह खातों में दिखाई दे रहा है।</p>			

लेखापरीक्षकों की रिपोर्ट बिंदु	लेखा परीक्षकों की टिप्पणियां	प्रबंधन का जवाब				
		<table border="1"> <tr> <td data-bbox="1332 316 1568 746"> <p>कटौती की अस्वीकृतिः 1)एसएफआईएस स्क्रिपस 2) टीडीएस देर से भुगतान पर ब्याज एवाई - 2015-16 10.80 (ब्याज रहित - 3.67 रु</p> </td> <td data-bbox="1568 316 2123 1305"> <p>धारा 143(3) के तहत एओ द्वारा पारित आदेश के खिलाफ सीआईटी (ए) के पास एक अपील दायर की गई थी। सीआईटी (ए) ने 14/03/2019 को अपना आदेश पारित किया जिसमें एसएफआईएस आय के ₹10.80 करोड़ और। टीडीएस राशि देर से जमा करने पर ब्याज ₹32,184/- की अस्वीकृति की पुष्टि करते हुए रेल प्रणाली, आईसीडी, पूर्व अवधि व्यय और आंशिक एसएफआईएस आय पर धारा 80-आईए के तहत कटौती की अनुमति दी। हालांकि, सीआईटी (ए) द्वारा अस्वीकृत वस्तुओं के लिए सीआईटी (ए) के आदेश के खिलाफ माननीय आईटीएटी के समक्ष अपील दायर की . सुनवाई की तिथि 28.02.2022 से 25.05.2022 तक स्थगित की गई है। हालांकि, विभाग ने कॉनकॉर के पक्ष में सीआईटी (ए) द्वारा अनुमत वस्तुओं यानी एसएफआईएस के लिए सीआईटी (ए) के आदेश के खिलाफ माननीय आईटीएटी के समक्ष अपील दायर की है। आईटीएटी द्वारा सुनवाई की तिथि 23.02.2022 से 25.05.2022 तक स्थगित कर दी गई है। कर प्रावधान खातों दिखाई दे रहा है।</p> </td> </tr> <tr> <td data-bbox="1332 746 1568 1305"> <p>विभाग द्वारा अपील:- एसएफआईएस स्क्रिप्स एवाई - 2015-16 रु.118.44 (ब्याज रहित 40.26 रु)</p> </td> <td></td> </tr> </table>	<p>कटौती की अस्वीकृतिः 1)एसएफआईएस स्क्रिपस 2) टीडीएस देर से भुगतान पर ब्याज एवाई - 2015-16 10.80 (ब्याज रहित - 3.67 रु</p>	<p>धारा 143(3) के तहत एओ द्वारा पारित आदेश के खिलाफ सीआईटी (ए) के पास एक अपील दायर की गई थी। सीआईटी (ए) ने 14/03/2019 को अपना आदेश पारित किया जिसमें एसएफआईएस आय के ₹10.80 करोड़ और। टीडीएस राशि देर से जमा करने पर ब्याज ₹32,184/- की अस्वीकृति की पुष्टि करते हुए रेल प्रणाली, आईसीडी, पूर्व अवधि व्यय और आंशिक एसएफआईएस आय पर धारा 80-आईए के तहत कटौती की अनुमति दी। हालांकि, सीआईटी (ए) द्वारा अस्वीकृत वस्तुओं के लिए सीआईटी (ए) के आदेश के खिलाफ माननीय आईटीएटी के समक्ष अपील दायर की . सुनवाई की तिथि 28.02.2022 से 25.05.2022 तक स्थगित की गई है। हालांकि, विभाग ने कॉनकॉर के पक्ष में सीआईटी (ए) द्वारा अनुमत वस्तुओं यानी एसएफआईएस के लिए सीआईटी (ए) के आदेश के खिलाफ माननीय आईटीएटी के समक्ष अपील दायर की है। आईटीएटी द्वारा सुनवाई की तिथि 23.02.2022 से 25.05.2022 तक स्थगित कर दी गई है। कर प्रावधान खातों दिखाई दे रहा है।</p>	<p>विभाग द्वारा अपील:- एसएफआईएस स्क्रिप्स एवाई - 2015-16 रु.118.44 (ब्याज रहित 40.26 रु)</p>	
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<p>स्वतंत्र लेखापरीक्षक की रिपोर्ट के अनुलग्नक ए की बिंदु संख्या xxi</p>	<p>सहायक कंपनियों की लेखापरीक्षा के संबंध में, संबंधित सहायक कंपनियों के लेखापरीक्षकों ने अपनी सीएआरओ रिपोर्ट में निम्नलिखित पैराग्राफों में टिप्पणियां दी हैं:</p>					

लेखापरीक्षकों की रिपोर्ट बिंदु	लेखा परीक्षकों की टिप्पणियां	प्रबंधन का जवाब																		
	<p>(i) पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड (पीएलआईएल)- पीएलआईएल की ऑडिट रिपोर्ट के पैरा नंबर 3 (XVII) हमारी राय में और हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, कंपनी को पिछले वित्तीय वर्ष में नकद घाटा हुआ है। विवरण इस प्रकार है:</p> <table border="1" data-bbox="488 408 1160 536"> <thead> <tr> <th>वर्ष</th> <th>नकद हानि [राशि हजार में]</th> </tr> </thead> <tbody> <tr> <td>2020-21</td> <td>12118 रु</td> </tr> <tr> <td>2021-22</td> <td>-</td> </tr> </tbody> </table> <p>(ii) फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड (एफएचईएल)- एफएचईएल की ऑडिट रिपोर्ट के पैरा नंबर 3 (VII)(ए) भविष्य निधि, कर्मचारी राज्य बीमा, आयकर, बिक्री-कर, सेवा कर, उत्पाद शुल्क, मूल्य वर्धित कर, उपकर और अन्य सामग्री सांविधिक देय सहित निर्विवाद सांविधिक बकाया सिवाय नीचे लिखे के नियमित रूप से उपयुक्त प्राधिकारियों के पास जमा किए गए हैं आयकर ट्रेस डिमांड के तहत कंपनी की सांविधिक देय राशि निम्नानुसार है:</p> <table border="1" data-bbox="539 818 1128 1018"> <thead> <tr> <th>वर्ष</th> <th>राशि</th> </tr> </thead> <tbody> <tr> <td>2008-2009</td> <td>1,98,790</td> </tr> <tr> <td>2009-2010</td> <td>1,370</td> </tr> <tr> <td>2010-2011</td> <td>10,870</td> </tr> <tr> <td>2012-2013</td> <td>55,060</td> </tr> <tr> <td>Total</td> <td>2,66,090</td> </tr> </tbody> </table> <p>(iii) कॉनकॉर एयर लिमिटेड (सीएएल)- सीएएल की लेखापरीक्षा रिपोर्ट के पैरा संख्या 3(xx)(ए) हमारी जानकारी के अनुसार और हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, कंपनी के पास 1.60 लाख रुपये की अव्ययित राशि थी जिसे उक्त अधिनियम की धारा 135 के प्रावधानों के अनुसार एक विशेष खाते में स्थानांतरित नहीं किया गया है।</p>	वर्ष	नकद हानि [राशि हजार में]	2020-21	12118 रु	2021-22	-	वर्ष	राशि	2008-2009	1,98,790	2009-2010	1,370	2010-2011	10,870	2012-2013	55,060	Total	2,66,090	<p>(i) COVID-19 ने देशव्यापी तालाबंदी और किसान आंदोलन को प्रेरित किया, इसके परिणामस्वरूप ट्रेफिक वॉल्यूम में कमी आई और इस तरह वित्त वर्ष 2020-21 में राजस्व में बुकिंग कमी हुई हालांकि, वित्त वर्ष 2021-22 में, कंपनी ने पिछले वर्ष की तुलना में अपने प्रदर्शन में सुधार किया है और वर्ष के दौरान उसने नकद लाभ अर्जित किया है।</p> <p>(ii) आयकर विभाग के TRACES सिस्टम में डेटा माइग्रेशन त्रुटि आदि के कारण रु. 2,66,090/- की टीडीएस मांग दिखाई जा रही थी। वही हल किया गया है। इस प्रकार, वर्तमान में वित्त वर्ष 2008-2009, 2009-2010, 2010-2011 और 2012-2013 के लिए टीडीएस मांग के कारण एफएचईएल के पास कोई वैधानिक बकाया नहीं है।</p> <p>(iii) 1.60 लाख रुपये की अव्ययित राशि 'सीएसआर अव्ययित खाते' के विशेष खाते में स्थानांतरित कर दी गई है। इसे वित्त वर्ष 2022-23 के दौरान कार्यान्वयन एजेंसी के माध्यम से चिकित्सा स्वास्थ्य शिविर की स्थापना के लिए खर्च किया गया है।</p>
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दिनांक : 02.09.2022
स्थान : नई दिल्ली

बोर्ड के आदेश से
भारतीय कंटेनर निगम लिमिटेड
हस्ता /-

(वी. कल्याण रामा), अध्यक्ष एवं प्रबंध निदेशक, डीआईएन : 07201556

वित्तीय वर्ष 2021-22 के लिए निदेशकों की रिपोर्ट का परिशिष्ट-II

वित्त वर्ष 2021-22 के समेकित वित्तीय विवरणों पर लेखा स्वतंत्र परीक्षकों की रिपोर्ट पर टिप्पणों पर प्रबंधन के जवाब

लेखा परीक्षा रिपोर्ट में बिंदु Points in the Auditors' Report	लेखा परीक्षक की टिप्पणी	प्रबंधन का जवाब
विषय के बल का बिंदु सं 1(a)	38(ए) और 58 का नोट 38.2 देखें, जो कंपनी के आकलन के आधार पर भारतीय रेलवे को पट्टे पर दी गई भूमि के लिए भूमि लाइसेंस शुल्क के भुगतान का वर्णन करता है। और अंतिम नहीं है। पट्टे की शर्तों की अनिश्चितता को देखते हुए, इंड एस 116 के तहत अपेक्षित उपयोग के अधिकार (आरओयू) का आकलन नहीं किया गया है।	<p>भारतीय रेलवे (आईआर) ने पत्र संख्या 2015/एलएमएल-द्वितीय/13/4, दिनांक 19.03.2020 के माध्यम से कंपनी को सूचित किया कि दिनांक 01.04.2020 से कॉनकॉर से लाइसेंस प्राप्त रेलवे भूमि के लिए लाइसेंस शुल्क भारे. (आईआर) की मौजूदा नीति के अनुसार लिया जाएगा। तदनुसार, भूमि मूल्य के 6% पर वार्षिक भूमि लाइसेंस शुल्क (एलएमएल) लागू होगा। हालाँकि, 01.04.2020 से पहले, IR प्रति TEU (ट्वेंटी-फुट इक्विवेलेंट यूनिट्स) के आधार पर कॉनकॉर से LLF चार्ज करता था। वित्तीय वर्ष 2021-22 के दौरान, विभिन्न मंडल रेलवे ने कंपनी पर मांग पत्र उठाए हैं, जो भारतीय रेलवे की नीति के अनुरूप नहीं हैं। मतभेदों के मुख्य कारक इस प्रकार हैं:</p> <ul style="list-style-type: none"> (i) मंडल रेलवे ने उच्च औद्योगिक भूमि दर के लिए कोई दस्तावेजी बिना साझा किए ही विचार किया है और कंपनी द्वारा भूमि राजस्व प्राधिकरण से प्राप्त प्रासंगिक क्षेत्राधिकार औद्योगिक भूमि दरों को स्वीकार नहीं किया है। (ii) मंडल रेलवे एलएमएल के लिए वाणिज्यिक दरें ले रहे हैं, जबकि यह औद्योगिक दरों पर होनी चाहिए। (iii) मंडल पुरानी दर पर विचार कर रहे हैं और कॉनकॉर द्वारा 01.04.2020 को लागू भूमि दरों के बजाय इसे 7% प्रति वर्ष बढ़ा रहे हैं, जो नीति के अनुसार नहीं है। (iv) आईसीडी से सटी सड़क की चौड़ाई के संबंध में अंतर, जो औद्योगिक भूमि दर निर्धारित करने में एक मार्गदर्शक कारक है।

लेखा परीक्षा रिपोर्ट में बिंदु Points in the Auditors' Report	लेखा परीक्षक की टिप्पणी	प्रबंधन का जबाब
		<p>उपरोक्त मतभेदों और परिस्थितियों को देखते हुए:</p> <p>(i) कंपनी ने अपने मूल्यांकन के आधार पर भारतीय रेलवे को एलएलएफ का भुगतान किया है और वित्त वर्ष 2021-22 के समेकित वित्तीय विवरणों के नोट 58 में इसका खुलासा किया गया है; तथा</p> <p>(ii) ऐसी आईआर पट्टे पर ली गई भूमि के लिए कंपनी द्वारा इंड एस 116 के तहत (आरओयू) और लीज देयता का आकलन नहीं किया गया</p>
विषय के बल का बिंदु सं 1(बी)	विविध देनदारों, विविध लेनदारों और रेलवे सहित अन्य पार्टियों को अग्रिम की शेष राशि पुष्टि और समाधान के अधीन है, जैसा कि नोट संख्या में संदर्भित है। 69 (बी)। इन शेष राशि में 3 वर्ष से अधिक का बकाया शामिल है। उसी का प्रभाव पता लगाने योग्य नहीं है।	विविध देनदारों, विविध लेनदारों और रेलवे सहित अन्य पार्टियों को अग्रिम समाधान एक सतत प्रक्रिया है। कंपनी वार्षिक रूप से यादृच्छिक आधार पर पत्र भेजकर अधिकांश पार्टियों से शेष राशि की पुष्टि की मांग कर रही है। पार्टियों से प्राप्त पुष्टिकरणों को उनकी समीक्षा के लिए सीधे सांविधिक लेखा परीक्षकों को चिह्नित किया गया
विषय के बल का बिंदु सं 2	<p>पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड (पीएलआईएल)</p> <p>पीएलआईएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने बताया है कि लेखा परीक्षा के तहत वर्ष के दौरान, अनुबंध के आधार पर काम पर रखे गए कर्मचारियों को 1711 हजार रुपये संविदात्मक कर्मचारी शुल्क लाभ और हानि विवरण में शीर्ष 'अन्य व्यय' के तहत भुगतान का खुलासा किया ।</p>	<p>पीएलआईएल एक संयुक्त उद्यम कंपनी है जिसमें कॉनकॉर की 51% इक्विटी है। कंपनी में कुछ व्यक्तियों को सीमित अवधि के लिए अनुबंध के आधार पर लिया गया है। इन संविदा कर्मचारियों द्वारा उन्हें दिए जा रहे मुआवजे के अलावा कंपनी द्वारा प्रदान की जाने वाली सेवाओं के प्रति कंपनी का कोई दायित्व नहीं है।</p> <p>चूंकि, इन संविदा कर्मचारियों को अल्पावधि हेतु नियुक्त किया गया है और उन्हें भुगतान किए गए मुआवजे को 'अन्य खर्च' शीर्ष के तहत संविदात्मक कर्मचारी शुल्क के रूप में सही ढंग से दर्ज किया गया है।</p>
विषय के बल का बिंदु सं 3(a)	<p>फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड (एफएचईएल)</p> <p>एफएचईएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने बताया है कि विविध देनदारों के संबंध में एफएचईएल के वित्तीय विवरणों के नोट संख्या 8 (सी) में विभिन्न देनदारों के खिलाफ दायर मुकदमे के परिणाम से संबंधित अनिश्चितता है। कंपनी ने इस संबंध में उचित कार्रवाई की है</p>	वित्त वर्ष 2021-22 में एफएचईएल वित्तीय विवरण के नोट संख्या 8 के अनुसार, 315.54 लाख रुपये की राशि को 'व्यापार प्राप्त' के रूप में दिखाया गया है। जिसमें से 150.33 लाख रुपये 'विवादित व्यापार प्राप्त-अच्छा माना जाता है' के रूप में दिखाया ,8 ग्राहकों से संबंधित है और ग्राहक-वार ब्रेक अप नोट संख्या 8(सी) वित्तीय विवरण में दिखाया है।

लेखा परीक्षा रिपोर्ट में बिंदु Points in the Auditors' Report	लेखा परीक्षक की टिप्पणी	प्रबंधन का जबाब
विषय के बल का बिंदु सं 3(बी)	एफएचईएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने बताया है कि एफएचईएल वित्तीय विवरणों के नोट संख्या 8 (ए) के अनुसार, भारती वॉलमार्ट एग्री सिस्टम्स से ग्राहक के रूप में वसूली योग्य राशि 3,00,036 रुपये है क्योंकि ऐसी राशि 3 साल से अधिक से बकाया थी। कंपनी द्वारा भारती वॉलमार्ट एग्री सिस्टम्स के खिलाफ कोई रिकवरी सूट दायर नहीं किया गया है। कानूनी कार्रवाई शुरू करने की समय सीमा पहले ही सीमा अधिनियम 1963 के अनुसार समाप्त हो चुकी है। कंपनी को वसूली के सभी चरणों के समाप्त होने के बाद, वित्तीय वर्ष 2022-2023 में इसे बट्टे खाते में डालने पर विचार करना होगा।	सभी 8 मामले विचाराधीन हैं और कानून के अनुसार तय किए जाएंगे। भारती वॉलमार्ट एग्री सिस्टम्स से वसूली योग्य राशि 3,00,036/-, वित्त वर्ष 2022-23 के दौरान अशोध्य ऋण के रूप में बट्टे खाते में डाल दी गई है।
विषय के बल का बिंदु सं 3(सी)	एफएचईएल (कॉनकॉर की एक सहायक कंपनी) के लेखापरीक्षकों ने बताया है कि एफएचईएल वित्तीय विवरणों के नोट संख्या 22 के अनुसार, कंपनी ने उन कर्मचारियों के लिए 33,39,523 रु. है , जिन्हें 2017-18 से कॉनकॉर द्वारा स्थायी रूप से से अवशोषित कर लिया गया है। यह प्रावधान 2017-18 से खातों में लंबित है। हमें दिए गए स्पष्टीकरण और कंपनी के दिशानिर्देशों के अनुसार गणना की गई राशि के लिए कर्मचारी ग्रेच्युटी के हस्तांतरण के हकदार हैं। इस पर कार्रवाई करने की आवश्यकता है।	प्रबंधन ने लेखा परीक्षकों द्वारा की गई टिप्पणियों पर ध्यान दिया और यह मामले की जांच कर रहा है।
विषय के बल का बिंदु सं 3(डी)	एफएचईएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने बताया है कि एफएचईएल वित्तीय विवरणों के नोट संख्या 22 के अनुसार, कंपनी ने 40,10,472/- रुपये के अवकाश नकदीकरण का प्रावधान कॉनकॉर में w.e.f. 2017-18 से स्थायी रूप से अवशोषित किए गए कर्मचारियों के लिए किया है। हमें दिए गए स्पष्टीकरण के अनुसार अर्जित अवकाश नकदीकरण का प्रावधान कंपनी के अवकाश नकदीकरण नियमों के प्रावधानों के अनुसार किया गया है। इस दायित्व पर कार्रवाई करने की आवश्यकता है।	प्रबंधन ने लेखा परीक्षकों द्वारा की गई टिप्पणियों पर ध्यान दिया और यह मामले की जांच कर रहा है।

लेखा परीक्षा रिपोर्ट में बिंदु Points in the Auditors' Report	लेखा परीक्षक की टिप्पणी	प्रबंधन का जबाब
विषय के बल का बिंदु सं 4(ए)	<p>कॉनकॉर एयर लिमिटेड (सीएएल)</p> <p>सीएएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने रिपोर्ट किया है कि जबकि बही के अनुसार राजस्व दायर जीएसटीआर रिटर्न के साथ मेल खाता है, हालांकि, पुस्तकों के अनुसार प्राप्त इनपुट में अंतर है और जैसा कि अधिकारियों के साथ दायर जीएसटी रिटर्न में लिया गया है। हालांकि, वित्त वर्ष 2020-21 के लिए जीएसटी वार्षिक रिटर्न में दर्शाए गए आंकड़ों से इसकी पुष्टि नहीं होती है। इसके अलावा, पुस्तकों के अनुसार इनपुट को जीएसटीआर 2ए रिपोर्ट के माध्यम से कंपनी के जीएसटीआईएन के तहत उपलब्ध ऑनलाइन क्रेडिट के साथ मिलान करने की आवश्यकता है।</p>	<p>जीएसटी के संबंध में इनपुट टैक्स क्रेडिट नकद आधार पर लिया जाता है, यानी आपूर्तिकर्ता को भुगतान जारी करते समय आईटीसी का दावा किया जा सकता है। हालांकि, GST पोर्टल पर, आपूर्तिकर्ता द्वारा दाखिल GSTR1 रिटर्न के आधार पर क्रेडिट उपलब्ध है। इसलिए, हर महीने में हमेशा अंतर रहेगा। हालांकि, किताबों के अनुसार इनपुट क्रेडिट को कंपनी के GSTIN के तहत GSTR 2A रिपोर्ट के तहत उपलब्ध ऑनलाइन क्रेडिट के साथ समेटा गया है।</p>
विषय के बल का बिंदु सं 4(बी)	<p>सीएएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने बताया है कि देनदारों, विक्रेताओं, ग्राहकों से प्राप्त अग्रिम, ग्राहकों को देय टीडीएस समाशोधन खाता आदि से संबंधित शेष राशि की पुष्टि की जा सकती है। सीएएल वित्तीय विवरणों की नोट संख्या 36 देखें। इसके अलावा, टीडीएस समाशोधन खाते में 3 वर्षों से अधिक के लिए लंबित शेष राशि शामिल है और इसमें उन पार्टियों के शेष भी शामिल हैं जिनके साथ किसी भी वसूली के लिए पार्टियों से कोई लेन-देन या मांग नहीं है।</p>	<p>सीएएल हर साल अपने ग्राहकों/विक्रेताओं से शेष राशि की पुष्टि के लिए पत्र भेज रहा है। यह वसूली/सुलह की एक सतत प्रक्रिया है। इस संबंध में एक प्रकटीकरण कि विविध देनदारों, विविध लेनदारों और रेलवे सहित अन्य पार्टियों के अग्रिमों की शेष राशि पुष्टि और समाधान के अधीन है भी नोट संख्या 69(बी) के माध्यम से वित्तीय वर्ष 2021-22 के लिए कंपनी के समेकित वित्तीय विवरण में दिया गया है। इसके अलावा, पार्टियों की बकाया राशि और 3 साल से अधिक समय से टीडीएस समाशोधन खाते में शेष राशि की समीक्षा की जा रही है।</p>
विषय के बल का बिंदु सं 4(सी)	<p>सीएएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने बताया है कि कंपनी "कॉर्पोरेट सामाजिक उत्तरदायित्व" के लिए शुद्ध लाभ के निर्धारित प्रतिशत के अनुसार आवश्यक राशि खर्च करने की दिशा में काम कर रही है, हालांकि, कंपनी आवश्यक राशि खर्च नहीं कर सकी वित्तीय वर्ष 2021-22 में। 1.60 लाख रुपये की शेष राशि खर्च करने की आवश्यकता है (सीएएल वित्तीय विवरणों का नोट 39 देखें)</p>	<p>1.60 लाख रुपये की अव्ययित राशि 'सीएसआर अव्ययित खाते' के विशेष खाते में स्थानांतरित कर दी गई है। इसे वित्त वर्ष 2022-23 के दौरान कार्यान्वयन एजेंसी के माध्यम से चिकित्सा स्वास्थ्य शिविर लगाने के लिए खर्च किया गया है।</p>
विषय के बल का बिंदु सं 4(डी)	<p>सीएएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने बताया है कि नि.व. 2019-20 के लिए 22.36 लाख रुपये और नि.व. 2015-16 के लिए 0.89 लाख रुपये [बाद के चरण में कंपनी के आयकर लॉगिन (फॉर्म 26एएस) के तहत परिलक्षित राशि] सीएएल वित्तीय विवरणों के नोट संख्या 5 के तहत आयकर</p>	<p>वित्त वर्ष 2018-19 के लिए फॉर्म 26AS के साथ टीडीएस समाधान के समय, यह पता चला था कि मे. जेट एयरवेज लिमिटेड (अब एनसीएलटी में आईबीसी कार्यवाही के तहत) ने आयकर विभाग के पास कम टीडीएस जमा किया था। मामला आईआरपी के साथ उठाया गया था। मै. जेट एयरवेज लिमिटेड ने</p>

लेखा परीक्षा रिपोर्ट में बिंदु Points in the Auditors' Report	लेखा परीक्षक की टिप्पणी	प्रबंधन का जबाब
	<p>वापसी योग्य माना गया है। हालांकि, आयकर विवरणी को उसी का दावा करने के लिए संशोधित नहीं किया गया है और उसे संशोधित करने के लिए समय वर्जित कर दिया गया है। इसलिए, राशि की वसूली नहीं हो सकती है जैसा कि अंतिम खातों में दावा किया गया है।</p>	<p>आईआरपी ने टीडीएस जमा किया था और कॉनकॉर एयर लिमिटेड को 22.01 लाख रुपये में टीडीएस प्रमाण पत्र जारी किया था।</p> <p>सीएएल ने नवीनतम 26एएस डाउनलोड किया है और पुष्टि की है कि ऐसा टीडीएस वहां परिलक्षित होता है। कुछ अन्य पार्टियों ने भी वित्त वर्ष 2018-19 के लिए टीडीएस रिटर्न में संशोधन किया है। वित्त वर्ष 2018-19 (एवाई 2019-20) के लिए कुल टीडीएस रिफंडेबल जेट एयरवेज सहित 22.36 लाख रुपये हैं।</p> <p>पार्टियों द्वारा काटे गए टीडीएस का निर्धारण वर्ष 2019-20 के लिए 22.36 लाख रुपये और वर्ष 2015-16 के लिए 0.89 लाख रुपये को सीएएल वित्तीय विवरणों के नोट संख्या 5 में आयकर वापसी योग्य के रूप में दिखाया गया है।</p> <p>22.36 लाख रुपये के टीडीएस क्रेडिट का दावा करने के लिए, निर्धारण अधिकारी (एओ) के समक्ष सुधार आवेदन दाखिल करने की प्रक्रिया चल रही है। निर्धारण वर्ष 2015-16 के लिए रु.0.89 लाख के मामले में, सुधार दाखिल करने का समय पहले ही समाप्त हो चुका है, इसे खातों की पुस्तकों में बट्टे खाते में डाल दिया जाएगा।</p>
<p>विषय के बल का बिंदु सं 4(ई)</p>	<p>सीएएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने बताया है कि कंपनी की लेखा नीति के अनुसार, एसएलएम आधार पर अनुसूची 2 के प्रावधानों के अनुसार मूल्यहास प्रदान किया जाएगा। इसलिए, सीएएल वित्तीय विवरणों के नोट -40 की ओर ध्यान आकर्षित किया जाता है, जिसमें कंपनी ने घोषित किया है कि संपत्ति के आधार पर , मूल्यहास एमआईएएल के साथ रियायत समझौते की समाप्ति तिथि पर, इसने कंपनी अधिनियम के अनुसार उपयोगी जीवन के आधार पर या एमआईएएल के साथ रियायत व्यवस्था की अवधि, जो भी कम हो।</p>	<p>संपत्ति, संयंत्र और उपकरण का मूल्यहास उसके उपयोगी जीवन पर और कंपनी अधिनियम 2013 की अनुसूची II के भाग सी - नोट 3 में स्ट्रेट लाइन विधि पर निर्धारित तरीके से किया जाता है।</p> <p>चूंकि, कॉनकॉर एआईआर लिमिटेड कॉनकॉर और मुंबई इंटरनेशनल एयरपोर्ट लिमिटेड (एमआईएएल) के बीच एक विशेष प्रयोजन वाहन (एसपीवी) है, जिसकी रियायती अवधि 31 जनवरी 2026 तक है, इसलिए संपत्ति के ब्लॉक में किसी भी प्रकार के जोड़/विलोपन का मूल्यहास के उपयोगी जीवन के अनुसार किया जाता है। कंपनी अधिनियम 2013 की अनुसूची II या रियायत अवधि के अनुसार संबंधित परिसंपत्ति, जो कम हो।</p>

लेखा परीक्षा रिपोर्ट में बिंदु Points in the Auditors' Report	लेखा परीक्षक की टिप्पणी	प्रबंधन का जबाब
		यह प्रथा रियायत समझौते में प्रचलित शर्त के कारण अपनाई जाती है कि संपत्ति में एक रुपये के हस्तांतरण भुगतान के लिए सीएएल और एमआईएएल के बीच हस्ताक्षरित रियायत समझौते के मौजूदा प्रावधान के अनुसार रियायतग्राही को हस्तांतरित की जाएगी।
विषय के बल का बिंदु सं 4 (एफ)	सीएएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने बताया है कि कंपनी के देनदारो 75.39 लाख रुपये की शेष राशि जुटाई , जो मैसर्स जेट एयरवेज से संबंधित है। उक्त देनदार समाधान प्रक्रिया के अधीन है और कंपनी ने समाधान पेशेवर द्वारा स्वीकृत राशि के विरुद्ध एनसीएलएटी में अपील दायर करने का निर्णय लिया है (सीएएल वित्तीय विवरणों का नोट-43 देखें)। तथापि, कंपनी ने निर्दिष्ट राशि के विरुद्ध संदिग्ध ऋणों के लिए कोई प्रावधान नहीं किया है।	मैसर्स जेट एयरवेज पुनर्संरचना के अधीन है और उसने एनसीएलएटी के पास समाधान योजना दायर की थी जिसे एनसीएलएटी द्वारा 22-06-2021 को विधिवत अनुमोदित किया गया था। समाधान योजना निर्दिष्ट करती है कि परिचालन लेनदारों के रूप में वर्गीकृत प्रत्येक दावेदार को 15,000/- रुपये का भुगतान किया जाएगा, चाहे उनकी दावा राशि कुछ भी हो, जो कंपनी द्वारा स्वीकार्य नहीं थी। कंपनी द्वारा यह निर्णय लिया गया है कि पूरे दावे की राशि के लिए माननीय एनसीएलएटी के आदेश के खिलाफ माननीय एनसीएलएटी के पास मामला दर्ज किया जाए और तदनुसार, माननीय एनसीएलएटी के आदेश दिनांक 22-06-2021 के खिलाफ अपील दायर की गई थी। यह एनसीएलएटी के साथ जांच के दायरे में है। इसलिए, एनसीएलएटी में अपील का निपटारा होने तक अशोध्य ऋणों का कोई प्रावधान नहीं किया गया था। सीएएल वित्तीय विवरण के नोट 45 में विस्तृत स्थिति प्रदान की गई थी।
विषय के बल का बिंदु सं 4(जी)	सीएएल (कॉनकॉर की एक सहायक कंपनी) के लेखा परीक्षकों ने सीएएल वित्तीय विवरणों के नोट संख्या 41 की ओर ध्यान आकर्षित किया है, जो दर्शाता है कि बोर्ड ने कॉनकॉर एयर लिमिटेड के रियायती अधिकारों और अचल संपत्तियों के हस्तांतरण और बिक्री पर विचार करने का निर्णय लिया है। एमआईएएल के साथ रियायत की अवधि जनवरी 2026 तक है, लेकिन कॉनकॉर एयर लिमिटेड के हित में, रियायत अवधि की समाप्ति से पहले समाप्ति पर विचार किया जा रहा है। कंपनी अन्य व्यावसायिक विकल्पों पर विचार कर रही है; हालाँकि, वर्तमान में यह	कंपनी के मेमोरेण्डम और आर्टिकल्स ऑफ एसोसिएशन के ऑब्जेक्ट क्लॉज के अनुसार, सीएएल निम्नलिखित व्यावसायिक अवसरों में लग सकती है :- (1) सड़क, रेल, समुद्र, वायु, अंतर्देशीय जल परिवहन और रोपवे जैसे सभी साधनों और मिश्रणों द्वारा भारत और विदेशों में अंतर्राष्ट्रीय और घरेलू कार्गो के बहु-मॉडल परिवहन ऑपरेटरों के व्यवसाय को आगे बढ़ाने के लिए. (2) अंतर्देशीय स्थान से निर्यात की सुविधा के लिए उपयुक्त और व्यवहार्य स्थानों पर एयर फ्रेट स्टेशन (एएफएस) और एयर कार्गो के बंधुआ ट्रकिंग

लेखा परीक्षा रिपोर्ट में बिंदु Points in the Auditors' Report	लेखा परीक्षक की टिप्पणी	प्रबंधन का जबाब
	<p>एकमात्र व्यवसाय है जिसे कंपनी संभाल रही है, इसलिए, भविष्य में व्यवसाय को जारी रखना अन्य व्यावसायिक अवसरों की मजबूती पर निर्भर करेगा.</p> <p>जैसा कि बिंदु में कहा गया है, यह घटना इंगित करती है कि कंपनी की पहले के कारोबार में जारी रखने की क्षमता पर एक भौतिक अनिश्चितता मौजूद है।</p>	<p>जैसे समेकन और एयर कार्गो हैंडलिंग टर्मिनलों की स्थापना और प्रबंधन</p> <p>(3) भारत और विदेशों में उपयुक्त स्थानों पर आयात निर्यात और घरेलू कार्गो के लिए गोदाम सुविधाएं प्रदान करना.</p> <p>(4) भारत और विदेशों में एयर कार्गो की आवाजाही को सुविधाजनक बनाने के लिए क्लियरिंग और फॉरवर्डिंग एजेंट के रूप में कार्य करना.</p> <p>(5) भारत में और/या बाहर किसी भी फर्म या निकाय कॉर्पोरेट को तकनीकी जानकारी और प्रबंधन सेवाएं प्रदान करना</p> <p>यह स्पष्ट है कि मुंबई इंटरनेशनल एयरपोर्ट लिमिटेड (एमआईएएल) में मौजूदा संचालन व्यवसाय के अलावा, सीएएल के पास भविष्य में करने के लिए कई व्यवसाय विकल्प हैं।</p> <p>इस प्रकार, कंपनी के गत प्रदर्शन को देखते हुए, सीएएल के लिए एयर कार्गो क्षेत्र में बहुत अवसर बहुत हैं, जिसे एमआईएएल के साथ रियायत समझौते से बाहर होने के बाद भविष्य में इन्हें प्राप्त करना है।</p>
<p>बिंदु संख्या ए. वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण पर रिपोर्ट के तहत</p>	<p>कॉनकॉर एयर लिमिटेड (सीएएल)</p> <p>सीएएल (कंपनी की एक सहायक कंपनी) के लेखापरीक्षकों ने ध्यान आकर्षित किया है कि कंपनी राजस्व लेखांकन और प्राप्तियों आदि के लेखांकन के लिए स्टैंडअलोन आईटी प्रणाली चला रही है जो वित्तीय पैकेज टैली के साथ एकीकृत नहीं है। डेटा की शुद्धता को सत्यापित करने के लिए कंपनी को दोनों को एकीकृत करने और आंतरिक नियंत्रण और लेखा परीक्षा प्रणाली को शामिल करने की आवश्यकता है.</p>	<p>सीएएल राजस्व लेखांकन और प्राप्तियों आदि के लेखांकन के लिए स्टैंडअलोन आईटी प्रणाली चला रहा है, जो वित्तीय पैकेज टैली के साथ एकीकृत नहीं है। सिस्टम बखूबी काम कर रहा है। हालांकि, गैलेक्सी और टैली का एकीकरण कार्य शुरू हो गया है और परीक्षण के चरण में है।</p>
<p>प्वाइंट नं बी. वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण पर रिपोर्ट के तहत</p>	<p>सीएएल (कंपनी की एक सहायक कंपनी) के लेखा परीक्षकों ने ध्यान आकर्षित किया है कि देनदार और लेनदारों की पुष्टि प्राप्त करने की प्रणाली को मजबूत करने की आवश्यकता है।</p>	<p>विषय पर संख्या 4 बी का उतर देखें ।</p>

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बिंदु नं सी वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण पर रिपोर्ट के तहत	सीएएल (कंपनी की एक सहायक कंपनी) के लेखा परीक्षकों ने ध्यान आकर्षित किया है कि जीएसटी रिटर्न के साथ इनपुट करों के मिलान की प्रणाली और पोर्टल पर उपलब्ध जानकारी को मजबूत करने की जरूरत है।	राजस्व के आंकड़ों और इनपुट करों के समाधान के लिए अच्छी तरह से निर्धारित प्रणालियां हैं। पोर्टल पर और कंपनी के सिस्टम में जानकारी को सत्यापित करने के लिए एक नियमित प्रक्रिया का पालन किया जाता है। यदि मतभेदों की पहचान की जाती है, तो उन्हें सुलझा लिया जाता है और उचित प्रभाव दिया जाता है
बिंदु संख्या डी. वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण पर रिपोर्ट के तहत	सीएएल (कंपनी की एक सहायक कंपनी) के लेखा परीक्षकों ने ध्यान आकर्षित किया है कि राजस्व के खिलाफ प्राप्त अग्रिमों के साथ टीडीएस क्रेडिट और प्रमाण पत्र के लेखांकन और मिलान की प्रणाली को बहुत मजबूत और नियमित अनुवर्ती कार्रवाई की आवश्यकता है।	सीएएल ने इस उद्देश्य के लिए सिस्टम निर्धारित किया है और यह नियमित आधार पर आयकर और टीडीएस का मिलान कर रहा है। नतीजतन, इस खाते पर कोई बड़ी समस्या नहीं है।

दिनांक :02.09.2022

स्थान: नई दिल्ली

बोर्ड के आदेश से
भारतीय कंटेनर निगम लिमिटेड

हस्ता /-

(वी. कल्याण रामा)

अध्यक्ष एवं प्रबंध निदेशक

डीआईएन : 07201556

प्रबंधन विचार विमर्श एवं विश्लेषण

औद्योगिक परिदृश्य:

भारतीय रेल ने कार्गो के प्रारंभिक माल लदान में 15.00% की बढ़त दर्ज की है। वर्ष 2021-22 में 1418.27 मिलियन टन लदान ढोया गया जबकि वर्ष 2020-21 में 1233.22 मिलियन टन लदान ढोया है। हालांकि, प्रारंभिक स्थान से कंटेनरीकृत कार्गो के परिवहन में 17.63% की वृद्धि हुई। वर्ष 2020-21 में 63.23 मिलियन टन से बढ़कर वर्ष 2021-22 में 74.38 मिलियन टन ढोया गया। देशभर के सभी बंदरगाहों पर कंटेनर संचालन में 13.04% की वृद्धि हुई है। वर्ष 2020-21 में 16.50 मिलियन टीईयू संचालित हुए किए गए जबकि वर्ष 2021-22 में 18.66 मिलियन टीईयू संचालित हुए। गत वर्ष 2020-21 के मुकाबले, कंटेनर संचालन में जेएन पोर्ट पर 21.55% की वृद्धि (4.68 मिलियन टीईयू से 5.68 मिलियन टीईयू), मुंद्रा पोर्ट 15.18% की वृद्धि (5.58 68 मिलियन टीईयू से 6.4368 मिलियन टीईयू), चेन्नई पोर्ट 15.50 प्रतिशत वृद्धि (1.39 मिलियन टीईयू से 1.60 मिलियन टीईयू) विजाग पोर्ट में 6.44 प्रतिशत वृद्धि कोचिन (वल्लारपटनम पोर्ट) 6.67%, कोलकता पोर्ट 5.95%, हल्दिया पोर्ट 10.74% वृद्धि हुई, कामरजार पोर्ट 138.81% की वृद्धि 2021-21 के मुकाबले तथा पिपावाव पोर्ट पर रिकार्ड 12.71% की कमी आई। वर्ष 2021-22 में 059 मिलियन टीईयू संचालित किए गए जबकि वर्ष 2020-21 में 0.64 मिलियन टीईयू संचालित किए गए। कीमत के अनुसार देश का निर्यात 43.81% वृद्धि होकर 2020-21 में 291.81 बिलियन डॉलर से बढ़कर 2021-22 में 419.65 बिलियन डॉलर देश का आयात भी वर्ष 2020-21 में जो 394.4471 बिलियन डॉलर था। वर्ष 2021-22 में बढ़कर 611.89 हो गया जिसमें 55.13% की वृद्धि हुई। कॉनकॉर ने चावल, भैस का मीट, ऑटो पार्ट्स, फर्नीचर, स्टेनलैस स्टील, यार्न, कॉटन यार्नरेडीमेड गारमेंट्स, वस्तुओं के निर्यात में वृद्धि की जबकि आयात जैसे सोलार मॉड्यूल, एल्यूमिनियम सफ़ेद, एसेसरीज वुडपल्प पोलीपरिन वस्तुओं में वृद्धि हुई।

उक्त वर्णित बाहरी व्यावसायिक वातावरण में आपकी कंपनी ने वर्ष 2021-22 में 47.69 मिलियन टन कंटेनरीकृत कार्गो की दुलाई की जबकि गत वर्ष 2020-21 में 42.02 मिलियन टन थी जिससे 13.49% की बढ़त दर्ज हुई। आपकी कंपनी ने वर्ष 2020-21 में थ्रूपुट 3.64 मिलियन टीईयू था जबकि 2021-22 में 4.07 मिलियन टीईयू का थ्रूपुट हासिल किया है अर्थात् 11.79% की वृद्धि हुई।

आपकी कंपनी ने अपने सभी ग्राहकों को संभारतंत्र एवं ट्रांसपोर्टेशन की सभी सुविधाएं उपलब्ध कराने पर बल दिया है तथा आयात-निर्यात एवं आंतरिक दोनों खंडों में ट्रांसपोर्ट वैल्यू चैन के माध्यम से कंपनी ने कार्यक्षेत्र में भी विस्तार किया है। व्यापार को फर्स्ट माईल-लास्ट माईल लॉजिस्टिक्स सॉल्यूशन सुविधा देकर बुनियादी ढांचे का इष्टतम उपयोग पर भी बल दिया है। वैल्यू चैन विस्तार की कार्यनीति को संयुक्त रूप से जोड़कर संभारतंत्र सेवा को प्रभावी, सक्षम एवं प्रतिस्पर्धात्मक बनाना ही कंपनी का व्यापक उद्देश्य रहा है।

एक्विजिशन और आंतरिक व्यवसाय:

2021-22 के दौरान, सभी भारतीय बंदरगाहों पर एक्विजिशन कंटेनर ट्रैफिक में 2020-21 की तुलना में 13.04% की वृद्धि हुई। हालांकि, एक्विजिशन सेगमेंट में आपकी कंपनी ने 2020-21 में 3.04 मिलियन TEU के मुकाबले 2021-22 में 3.27 मिलियन TEU संचालित किए जोकि अब तक के सबसे अधिक को संचालन है। टन भार की दृष्टि से, एक्विजिशन मूल लदान में वृद्धि 2021-22 में 35.62 मिलियन टन किया जबकि 2020-21 में 32.94 मिलियन टन था इससे 8.17 % की वृद्धि हुई। इसी अवधि के दौरान, भारतीय रेलवे की एक्विजिशन कंटेनरीकृत लोडिंग भी 2020-21 में 50.84 मिलियन टन से 12.17% बढ़कर 2021-22 में 57.03 मिलियन टन हो गई थी।

2021-22 में घरेलू सेगमेंट में कुल ट्रैफिक 8,03,899 TEU था, जबकि 2020-21 में 6,07,536 TEU यानी 32.32% की वृद्धि हुई थी। टन भार के संदर्भ में 32.78% हुई, 2020-21 में 9.09 मिलियन टन से बढ़कर घरेलू मूल लोडिंग में 2021-22 में 12.07 मिलियन टन हो गई। इसी अवधि के दौरान, भारतीय रेलवे की घरेलू कंटेनरीकृत लोडिंग भी 2020-21 में 12.39 मिलियन टन से बढ़कर 2021-22 में 17.35 मिलियन टन हो गई। पीसीटीओ से कड़ी प्रतिस्पर्धा के साथ, हमारा प्रयास है कि इनरेल कंटेनरीकृत परिवहन में बाजार हिस्सेदारी बरकरार रखी जाए। आपकी कंपनी आयात और निर्यात के बीच की खाई को पाटने में ग्राहकों को विभिन्न मूल्य वर्धित सेवाएं प्रदान करने पर ध्यान केंद्रित करने, पड़ोसी देशों के साथ द्विपक्षीय व्यापार संबंधों के जरिए विश्वसनीय

और लागत प्रभावी सेवाएं प्रदान करने की दिशा में विपणन में अभिनव कदम उठाकर और ग्राहकों की अपेक्षाओं को पूरा करने के लिए इन चुनौतियों का सामना करने के लिए पूरी तरह से तैयार है।

अपने ग्राहकों को संपूर्ण लॉजिस्टिक समाधान देने के लिए, कॉनकॉर ने बिजनेस सॉल्यूशन सेवा शुरू की है। इस अवधारणा के तहत, ग्राहकों को सीमा शुल्क निकासी, कार्गो और कंटेनर परिवहन से संबंधित उनकी सभी गतिविधियों के लिए विश्वसनीय और आर्थिक रूप से सिंगल विंडो सेवा प्रदान की जाएगी। ग्राहक की सभी रसद आवश्यकताओं के लिए एक डिजिटल प्लेटफॉर्म पर सूचीबद्ध सेवा प्रदाताओं के बीच प्रतिस्पर्धी और पारदर्शी बोली के माध्यम से यह अनुकूलित सेवा प्राप्त की गई है।

रसद प्रबंधन और स्वचालन में नवीनतम विकास को ध्यान में रखते हुए, कॉनकॉर ने अपने सभी टर्मिनलों पर 'आर्टिफिशियल इंटेलिजेंस आधारित टर्मिनल प्रबंधन प्रणाली' की योजना बनाई है। इस पहल के तहत, टर्मिनलों पर कंटेनरों और कार्गो की आवाजाही वास्तविक समय के आधार पर बिना किसी मानवीय हस्तक्षेप के पकड़ी जाएगी। विभिन्न कार्गो और कंटेनर से संबंधित हैंडलिंग गतिविधियों को पकड़ने और निगरानी करने के लिए डिजिटल उपकरणों को टर्मिनल में रणनीतिक स्थानों पर रखा जाएगा। इसे सामान्य से आगे ले जाते हुए, सुविधा ऐसी होगी कि हमारे ग्राहक अपने संबंधित स्थानों पर बैठे एक बटन के क्लिक पर हमारी सुविधा के अंदर अपने कार्गो/कंटेनरों की आवाजाही और गतिविधियों की निगरानी करने में सक्षम होंगे।

आपकी कंपनी बहुत मजबूत बुनियादी ढांचे पर खड़ी है और देश में मल्टीमॉडल लॉजिस्टिक्स व्यवसाय को संभालने के लिए एक बहुत मजबूत बुनियादी ढांचा तैयार कर रही है। हम बहुत आशान्वित हैं कि हम भारत सरकार के साथ हस्ताक्षरित समझौता ज्ञापन में निर्धारित भारत के महत्वाकांक्षी लक्ष्यों को प्राप्त करेंगे।

आंतरिक नियंत्रण प्रणाली:

व्यापार के सुचारू और कुशल संचालन के लिए कॉनकॉर के पास मजबूत आंतरिक नियंत्रण प्रणाली और प्रक्रियाएं हैं और यह प्रासंगिक कानूनों और विनियमों का अनुपालन करती है। इसमें शक्तियों, नीतियों और प्रक्रियाओं के प्रत्यायोजन के रूप में आंतरिक वित्तीय नियंत्रण की अच्छी तरह से प्रलेखित प्रणाली है जो वित्तीय और अन्य परिचालन कार्यों की महत्वपूर्ण और महत्वपूर्ण गतिविधियों को कवर करती है। प्रक्रिया मैनुअल, दिशानिर्देश, शक्तियों के प्रत्यायोजन और आईटी प्रणाली और नियंत्रण के रूप में है जो प्रक्रिया के प्रत्येक चरण में विभिन्न स्तरों पर कंपनी के भीतर विभिन्न विभागों में काम कर रहे लोगों के माध्यम से प्रभावी हैं। इन्हें कंपनी अधिनियम, 2013 में वर्णित आंतरिक वित्तीय नियंत्रणों के अनुपालन को सुनिश्चित करने के लिए डिज़ाइन किया गया है। कॉनकॉर एक अत्याधुनिक एंटरप्राइज रिसोर्स प्लानिंग (ईआरपी) प्रणाली का उपयोग करता है। लेखांकन के लिए डेटा रिकॉर्ड करने के लिए, समेकन और प्रबंधन सूचना उद्देश्यों, जो संगठन के सभी भागों को जोड़ता है। संगठन व्यापक आंतरिक लेखा परीक्षा के माध्यम से अपने आंतरिक नियंत्रणों की प्रभावशीलता का लगातार आकलन करता है जो कंपनी के अपने आंतरिक लेखा परीक्षा विभाग के साथ निकट समन्वय में चार्टर्ड एकाउंटेंट्स की अनुभवी स्वतंत्र फर्मों द्वारा नियमित आधार पर आयोजित किया जा रहा है। आंतरिक लेखा परीक्षा कंपनी की समग्र आंतरिक नियंत्रण प्रणाली में एक महत्वपूर्ण तत्व है। आंतरिक लेखा परीक्षा विस्तृत अच्छी तरह से प्रलेखित लेखा परीक्षा कार्यक्रम के अनुसार आयोजित की जाती है जिसे लेखा परीक्षा और आचार समिति द्वारा विधिवत अनुमोदित किया गया है।

कॉनकॉर की आंतरिक नियंत्रण प्रणाली इसके आकार, पैमाने और जटिलता और इसकी व्यावसायिक गतिविधियों की प्रकृति के अनुरूप है। एक अच्छी तरह से परिभाषित आंतरिक नियंत्रण ढांचा विकसित किया गया है जो प्रमुख नियंत्रणों की पहचान करता है और स्वतंत्र बाहरी लेखा परीक्षक नियमित आवधिक लेखा परीक्षा और प्रणाली समीक्षा के माध्यम से आंतरिक वित्तीय नियंत्रण प्रणाली की पर्याप्तता और प्रभावशीलता की पुष्टि करता है, कंपनी की आंतरिक नीतियों और प्रक्रियाओं के अनुपालन पर आश्वासन प्रदान करता है और आंतरिक नियंत्रणों की उपयुक्तता को प्रमाणित करना। आंतरिक लेखा परीक्षा फर्म सीधे उच्च स्तर पर प्रबंधन को रिपोर्ट करती हैं। कंपनी का संबंधित विभाग कंपनी में आंतरिक नियंत्रण प्रणाली की प्रभावशीलता और पर्याप्तता, ऑपरेटिंग सिस्टम, लेखा प्रक्रियाओं और नीतियों के अनुपालन की निगरानी और मूल्यांकन करता है। आंतरिक लेखा परीक्षकों की महत्वपूर्ण टिप्पणियों और उन पर सुधारात्मक कार्रवाइयों को त्रैमासिक आधार पर लेखा परीक्षा और आचार समिति को प्रस्तुत किया जाता है।

आइकॉन कॉम्पिटिशनर की आंतरिक नियंत्रण सिस्टम्स, विशेषता और आधुनिक तकनीक के साथ-साथ आधुनिक तकनीक के अनुकूल भी हैं। एक अच्छी तरह से नियंत्रकों का विकास किया गया है और विकसित कर रहा है और स्वतंत्र रूप से प्रभावित होने वाले व्यक्ति की पहचान और प्रणाली के संचार नियंत्रकों के नियंत्रकों की स्थिति और व्यवहार की स्थायित्व है, निगम के आंतरिक

नियंत्रक हैं। अनुरूपता और अनुरूपता के अनुरूपता पर निर्भर करता है। इंटरप्रॉप फॉर्म फार्म उच्च स्तर पर प्रशासनिक अधिकारी हैं। निगम के संबंधित विभाग के नियंत्रक और नियंत्रक प्रणाली, क्रियाएँ नियंत्रक और संचालन की जाँच करते हैं।

अचल संपत्ति :

करोड़ रु में)

31 मार्च को समाप्त वर्ष	2022	2021	%age वृद्धि
संपत्ति की मूल लागत	8,424.23	7,822.69	7.69%
कम संचित मूल्यहास और परिशोधन	3,033.45	2,520.94	20.33%
शुद्ध नियत संपत्तियां	5,390.78	5,301.75	1.68%

नोट: आईएनडीएस के अनुसार, संक्रमण की तारीख यानी 01.04.2015 को अचल संपत्तियों के शुद्ध ब्लॉक को परिसंपत्तियों की मूल लागत माना गया है यानी सकल ब्लॉक और परिसंपत्तियों को फिर से वर्गीकृत किया गया है। इसके अलावा, इसमें इंड एस 116 से 01.04.2019 से प्रभावी मान्यता प्राप्त आरओयू परिसंपत्तियां भी शामिल हैं।

वर्ष के दौरान ₹.552.57 करोड़ की राशि का पूंजीकरण किया गया। मुख्य परिवर्धन टर्मिनलों के विकास/विस्तार, वैगनों के अधिग्रहण, हैंडलिंग उपकरणों और आईटी इन्फ्रास्ट्रक्चर आदि पर थे।

वैगन :

कॉनकॉर ने बोगी लो कंटेनर (बीएलसी) वैगनों को बोगी लो कंटेनर मॉडिफाइड (बीएलसीएम) रेक में संशोधित किया है, जिसमें एक्सल लोड क्षमता 20.3 टन से बढ़ाकर 22 टन की गई है। इसके अलावा, 470 बीएलसीएम वैगनों को 2018-19 से 10 वर्षों की अवधि के लिए लीज पर लिया गया है। इसलिए, 31.03.2022 को लीज्ड वैगनों सहित कुल वैगन (बीएलसी+ बीएलसीएम+बीएलएल+बीएफकेएचएन+बीवीजेडआई) होल्डिंग 16,659 थी और 25 टन एक्सल हाई स्पीड बीएलसीएस वैगनों को चालू करने की प्रक्रिया चल रही है।

इन्वेंट्री :

कंपनी एक सेवा कंपनी होने के कारण, व्यापार में स्टॉक नहीं है। इन्वेंट्री का प्रतिनिधित्व कंपनी द्वारा अपने उपकरणों के रखरखाव के लिए रखे गए स्टोर और पुर्जा द्वारा किया जाता है।

विविध देनदार:

विविध देनदार वर्ष की परिचालन आय का 2.32% हैं। जहां कहीं आवश्यक समझा गया, संदिग्ध ऋणों का प्रावधान किया गया है।

नकद और बैंक शेष:

कंपनी अपने अधिकांश नकद और बैंक शेष को अल्पकालिक सावधि जमा में बैंकों के पास रखती है। कंपनी की योजनाओं के अनुसार संयुक्त उद्यम/सहायक कंपनियों सहित बुनियादी ढांचे और विस्तार योजनाओं के निर्माण के साथ-साथ नए व्यवसायों और गठबंधनों में निवेश के वित्तपोषण के लिए इन नकदी भंडार को बरकरार रखा है।

वर्तमान देनदारियां:

कंपनी की वर्तमान देनदारियों में वित्तीय और अन्य देनदारियां शामिल हैं। वित्तीय देनदारियां व्यापार देय और अन्य वित्तीय देनदारियों की प्रकृति की हैं। वर्ष के अंत में देय व्यापार की राशि 423.63 करोड़ रुपये थी, जो पिछले वर्ष के दौरान 270.88 करोड़ रुपये थी, यह कंपनी के विक्रेताओं और आपूर्तिकर्ताओं को देय राशि है।

अन्य वित्तीय देनदारियां जो कर्मचारी से संबंधित बकाया राशि, प्राप्त सुरक्षा जमा और पूंजीगत कार्यों, राजस्व आदि के कारण अन्य देय हैं, वर्ष के अंत में 355.15 करोड़ रुपये थीं, जो पिछले में 385.81 करोड़ रुपये थीं।

कंपनी की अन्य मौजूदा देनदारियों में सेवाओं के बदले ग्राहकों से अग्रिम/जमा राशि, वैधानिक बकाया और अनर्जित राजस्व शामिल हैं। चालू वर्ष के अंत में इस खाते में शेष राशि 432.80 करोड़ रुपये थी, जो पिछले वर्ष में 490.95 करोड़ रुपये थी।

आय:

वित्त वर्ष 2020-21 की तुलना में परिचालन से आय में 18.94% की वृद्धि हुई है। दो व्यावसायिक खंडों यानी एक्जिम और डोमेस्टिक के बीच, एक्जिम सेगमेंट माल दुलाई राजस्व के प्रमुख हिस्से का योगदान देता है। राजस्व में वृद्धि मुख्य रूप से रेल भाड़ा, सड़क भाड़ा, भंडारण आय और अन्य परिचालन आय से राजस्व में वृद्धि के कारण हुई।

व्यय:

वित्त वर्ष 2020-21 की तुलना में टर्मिनल और अन्य सेवा व्यय में 12.23% की वृद्धि हुई है। वृद्धि उच्च परिचालन गतिविधियों के अनुरूप थी।

वित्त और अन्य व्यय:

वित्त वर्ष 2021-22 में वित्त लागत 33.96 करोड़ रु से बढ़कर 54.58 करोड़ रुपये हो गई है। अन्य खर्च वित्त वर्ष 2021-22 में 17.58% घटकर 218.78 करोड़ रुपये हो गए, जो वित्त वर्ष 2020-21 में 265.45 करोड़ रुपये थे।

कर्मचारी पारिश्रमिक:

वित्त वर्ष 2020-21 की तुलना में कर्मचारी लागत में 2.24% की कमी आई है जो कि 1400 से 1359 तक कम जनशक्ति और वेतन वृद्धि और अन्य कारकों के कारण सामान्य वृद्धि के कारण है।

अनुपात विश्लेषण:

महत्वपूर्ण वित्तीय अनुपातों का विवरण सहित उनका विवरण निम्नानुसार है:

अनुपात	वित्त वर्ष 21-22	वित्त वर्ष 2020-21	बदलाव (%)
देनदार कारोबार अनुपात (समय)	45.80	40.59	12.84
इन्वेंटरी टर्नओवर अनुपात (समय)	लागू नहीं		
ब्याज कवर अनुपात	26.78	23.45	14.19
वर्तमान अनुपात (समय)	2.62	2.46	6.55
ऋण इक्विटी अनुपात (समय)	0.06	0.06	-
ऑपरेटिंग प्रॉफिट मार्जिन (%)	22.76	16.18	40.67
शुद्ध लाभ मार्जिन (%)	13.52	7.55	79.07
नेट वर्थ पर रिटर्न (%)	9.86	4.93	100.00

व्यवसाय संचालन के कुशल प्रबंधन, लागत में कटौती और कंपनी द्वारा किए गए अन्य उपायों के कारण वर्ष के दौरान कंपनी के परिचालन मार्जिन में वृद्धि हुई है। यह कंपनी के नेट प्रॉफिट मार्जिन और नेट वर्थ पर रिटर्न में सुधार में भी परिलक्षित हो रहा है।

विदेशी मुद्रा आय और व्यय:

वर्ष के दौरान स्टोर और पूंजीगत वस्तुओं के आयात सहित विभिन्न व्यवसाय संबंधी गतिविधियों के कारण कुल विदेशी मुद्रा व्यय 0.50 करोड़ रु था जो पिछले वर्ष के दौरान 201.89 करोड़ रु था।

कराधान :

वर्ष के लिए वर्तमान और आस्थगित आयकर प्रावधान आयकर अधिनियम, 1961 और प्रासंगिक भारतीय लेखा मानक में निहित प्रावधानों के अनुसार बनाए गए हैं। तदनुसार, पिछले वर्षों के कर समायोजन और आस्थगित आयकर प्रावधानों सहित वर्तमान कर की गणना क्रमशः 380.51 करोड़ रुपए और (-) 35.83 करोड़ रुपए की गई है।

नव संसाधन/औद्योगिक संबंधों में महत्वपूर्ण भौतिक विकास :

कंपनी ने नए मानव संसाधन नीतियां बनाई हैं और कर्मचारियों के कल्याण में योगदान करने के लिए मौजूदा नीतियों को युक्तिसंगत बनाया है। वित्तीय वर्ष के दौरान प्रमुख नीति अद्यतन और मानव संसाधन की गणना नीचे की गई है:

- कर्मचारी लाभ के लिए आईटी सक्षम सेवाओं की शुरुआत के साथ, कर्मचारियों को अब अपने व्यक्तिगत विवरण, छुट्टी विवरण, पीएफ योगदान, पेंशन योगदान आदि देखने के लिए सीधी पहुंच प्राप्त है।
- अब कर्मचारी किसी भी प्रकार की प्रतिपूर्ति के लिए आवेदन कर सकते हैं और सीधे सिस्टम के माध्यम से ऋण/अग्रिम के लिए भी आवेदन कर सकते हैं।
- आश्रित माता-पिता के संबंध में चिकित्सा सहायता के लिए आय सीमा को 6,000 रुपये से बढ़ाकर 18,000 रुपये (लगभग) प्रति माह कर दिया गया है।
- गैर-कार्यात्मक उन्नयन के लिए कॉनकॉर नीति में संशोधन किया गया है और इसे युक्तिसंगत बनाया गया है।
- 31.03.2022 को कुल जनशक्ति शक्ति 1359 थी।

पर्यावरण संरक्षण और संरक्षण, तकनीकी संरक्षण, अक्षय ऊर्जा विकास, विदेशी मुद्रा संरक्षण:

कॉनकॉर पर्यावरण के संरक्षण और संरक्षण, तकनीकी संरक्षण, नवीकरणीय ऊर्जा विकास और विदेशी मुद्रा संरक्षण के लिए प्रतिबद्ध है, इन पहलुओं पर किए गए कार्यों के बारे में विस्तृत विवरण निदेशकों की रिपोर्ट और व्यावसायिक उत्तरदायित्व रिपोर्ट दोनों में वार्षिक रिपोर्ट का हिस्सा हैं।

कॉर्पोरेट की सामाजिक जिम्मेदारी:

कॉनकॉर अपने सभी हितधारकों के साथ-साथ समाज के कमजोर वर्गों की बेहतरी के लिए पर्यावरण स्थिरता सहित विभिन्न कल्याणकारी परियोजनाओं को लेकर अपनी सीएसआर नीति को अक्षरशः लागू करने के लिए प्रतिबद्ध है ताकि वे एक साथ विकसित और समृद्ध हो सकें। इस संबंध में, शेरधारकों को निदेशकों की रिपोर्ट का हिस्सा बनने वाली सीएसआर गतिविधियों पर वार्षिक रिपोर्ट में किए गए कार्यों का विस्तृत विवरण प्रदान किया गया है।

जोखिम प्रबंधन:

कंपनी के पास जोखिम प्रबंधन (ईआरएम) का एक विस्तृत ढांचा है। ईआरएम ढांचे के कार्यान्वयन के एक भाग के रूप में और सेबी (सूचीबद्धता दायित्व और प्रकटीकरण आवश्यकताएं) विनियम, 2015 के संदर्भ में, कॉनकॉर ने एक बोर्ड स्तरीय जोखिम प्रबंधन समिति (आरएमसी) स्थापित की है जो जोखिम तत्वों, उनके शमन के बारे में बोर्ड को रिपोर्ट करती है। योजनाओं, आदि नियमित अंतराल पर। आरएमसी को जोखिमों की पहचान करने और समीक्षा करने और जोखिम कम करने के लिए कार्य योजना और रणनीति तैयार करने की जिम्मेदारी सौंपी गई है। आरएमसी का मुख्य कार्य विभिन्न जोखिमों की निगरानी करना और कंपनी द्वारा अपनाई गई जोखिम प्रबंधन नीति और प्रथाओं की पर्याप्तता की जांच करना और कंपनी के संचालन और अन्य प्रमुख कार्यात्मक क्षेत्रों में उत्पन्न होने वाले जोखिमों को कम करने के लिए कार्रवाई शुरू करना है। कॉनकॉर में बोर्ड स्तर के आरएमसी से नीचे की एक समिति भी है, जिसमें प्रत्येक क्षेत्र के क्षेत्र प्रमुख और कंपनी के अन्य कार्यात्मक प्रमुख शामिल हैं। इस समिति को बोर्ड स्तरीय आरएमसी द्वारा तैयार की गई कार्य योजना के प्रभावी क्रियान्वयन की जिम्मेदारी सौंपी गई है। इसके अलावा, कॉनकॉर ने विभिन्न विभागों के बीच समन्वय और हर तिमाही में जोखिम मूल्यांकन अभ्यास के प्रबंधन के लिए एक मुख्य जोखिम अधिकारी (सीआरओ) की नियुक्ति की है।

कंपनी अपने हितधारकों के लिए सुरक्षा और मूल्य बनाने के लिए जोखिमों और अवसरों को सक्रिय रूप से पहचानने और संबोधित करने की जिम्मेदारी लेती है। परिचालन इकाइयों के सभी टर्मिनल प्रमुखों को जोखिम तत्वों को कम करने के लिए तैयार की गई नियंत्रण/कार्य योजनाओं की प्रभावशीलता या गैर-प्रभावशीलता को नियमित रूप से परिभाषित करना आवश्यक है। आरएमसी द्वारा समय-समय पर ईआरएम रिपोर्ट की समीक्षा और मूल्यांकन किया जाता है और आरएमसी द्वारा पहचाने गए मुख्य जोखिमों से निदेशक मंडल को अवगत कराया जाता है।

कंपनी द्वारा सामना किए जाने वाले कुछ प्रमुख जोखिम और कंपनी द्वारा उनके शमन के लिए की गई संबंधित रणनीतियां निम्नानुसार हैं:

संबंधित जोखिम तत्व	जोखिम कम करने की योजना / कृत कार्रवाई
निम्नलिखित कारकों के कारण सड़क मार्ग से प्रतिस्पर्धा: • कम पारगमन समय	<ul style="list-style-type: none"> • साइडिंग से सीधे लोड हो रहा है। • कंटेनर वेयरहाउसिंग सहित ग्राहकों के लिए शुरू से अंत तक समा

<ul style="list-style-type: none"> • टोल फाटकों को समाप्त करना • अधिक भार ढोने वाले मल्टी-एक्सल वाहन 	
सड़क और अन्य पीसीटीओ से प्रतिस्पर्धा	<ul style="list-style-type: none"> • विक्रेताओं द्वारा अपेक्षित न्यूनतम मूल्य निर्धारण की बारीकी से निगरानी करना। • फर्स्ट माइल लास्ट माइल (FMLM) सेगमेंट में अधिक से अधिक ग्राहकों को जोड़कर कॉनकॉर का बाजार पूंजीकरण बढ़ाना। • कॉनकॉर की लचीली और बाजार संचालित मूल्य नीति। • अधिकतम ट्रांसपोर्टर्स/विक्रेताओं को पैलबद्ध करना। • FMLM द्वारा प्रदान की जाने वाली अतिरिक्त स्ट्रीम की खोज करना। • वॉल्यूम पर कब्जा करने के लिए आक्रामक विपणन जो वर्तमान में कॉनकॉर सुविधा के माध्यम से आगे नहीं बढ़ रहा है।
सिस्टम डाउनटाइम और साइबर सुरक्षा जोखिम के कारण संचालन पर प्रतिकूल प्रभाव पड़ता है	<ul style="list-style-type: none"> • कॉनकॉर को आईएसएमएस के लिए आईएसओ/आईईसी 27001:2013 मानक प्रमाणित किया गया है। • निवारक और सुधारात्मक अनुरक्षण योजना विकसित करना। • स्टैंडबाय सर्वर बनाए रखने की संभावना का पता लगाया जा सकता है। • वैंडालिज्म को रोकने के लिए पूर्ण प्रमाण सुरक्षा
प्रतिद्वंदी से खतरा	<ul style="list-style-type: none"> • व्यवसाय लाने और मौजूदा यातायात को बनाए रखने के लिए ग्राहकों के साथ निरंतर संपर्क में रहने के कारण, समझौतों, प्रतिस्पर्धी मूल्य निर्धारण और वीडिएस योजनाओं पर हस्ताक्षर करके दीर्घकालिक वॉल्यूम प्रतिबद्धताओं पर ध्यान केंद्रित करें। • नई सेवा पेशकश को डिजाइन करना (मूल्य श्रृंखला के विस्तार के लिए अतिरिक्त सेवा सहित)। • नई स्ट्रीम और उनकी व्यावसायिक संभावनाओं की खोज टाइम टेबल ट्रेनों के साथ सेवा गारंटी।
प्रतिस्पर्धी द्वारा अधिग्रहित टर्मिनलों/क्रिटिकल टर्मिनलों की सीमित उपलब्धता के कारण संभावित राजस्व हानि	<ul style="list-style-type: none"> • नए लॉजिस्टिक्स पार्कों का विकास और नए टर्मिनलों के लिए बंदरगाहों के साथ संपर्क स्थापित करना। • उन स्थानों पर रणनीतिक गठजोड़ जहां हम मौजूद नहीं हैं
नोवेल कोरोनावायरस (कोविड-19) महामारी, वित्तीय प्रभाव और बाद में काम में बाधा के कारण कर्मचारियों के स्वास्थ्य पर प्रतिकूल प्रभाव।	<ul style="list-style-type: none"> • कार्यस्थल पर नोवेल कोरोनावायरस (कोविड-19) के प्रसार को नियंत्रित करने के लिए एहतियाती उपाय।

शक्ति :

कॉनकॉर की ताकत इस प्रकार है:-

- रोलिंग स्टॉक का काफी बड़ा बुनियादी ढांचा आधार, विशेष रूप से हाईस्पीड कंटेनर फ्लैट्स (बीएलसी/बीएलएल वैगन) और विशेष कंटेनर हैंडलिंग उपकरण आदि का स्वामित्व कंपनी के पास है जिसमें 329 हाईस्पीड 32 (बीएफकेएचएन) रेक (बीएलसी+बीएलएल+बीएलसीएम+बीएलसीएस) सहित दिनांक 31/03/2022 तक कुल 361 से अधिक रेक हैं।
- देश भर में स्थित "अत्याधुनिक" टर्मिनलों का विशाल नेटवर्क, इसकी अद्वितीय पहुंच और पैठ प्रदान करता है। कॉनकॉर सीएफएस द्वारा उपयोगकर्ताओं को आईसीडी परिसर में उनके स्थान के आधार पर विशिष्ट लागत लाभ प्रदान किया जाता है।
- भारतीय रेलवे, सीमा शुल्क और अन्य केंद्र और राज्य सरकार की एजेंसियों के साथ समन्वय / संपर्क के अनुभव के साथ संयुक्त रूप से कंटेनरों के कुशल रेल संचालन और आईसीडी के अत्यधिक पेशेवर टर्मिनल प्रबंधन और संचालन के आयोजन में 33 वर्षों से अधिक की उपस्थिति।
- ग्राहक संवेदनशील दृष्टिकोण के साथ मल्टी मोडल लॉजिस्टिक्स व्यवसाय की गहन जानकारी के साथ अनुभवी और कुशल जनशक्ति की अत्यधिक प्रतिबद्ध टीम
- ग्राहक की आवश्यकता के अनुसार रेल/सड़क/समुद्र (तटीय)/ वायु परिवहन के साधन का विकल्प देने की क्षमता।
- कम स्थिर लागत के साथ छोटा संगठन।

- भारत में लगभग सभी कंटेनर हैंडलिंग बंदरगाहों में मजबूत उपस्थिति इन बंदरगाहों के साथ अच्छी कामकाजी साझेदारी बना रही है।
- ग्राहक के कार्गो के भंडारण के लिए बहुपरत स्टैकिंग प्रदान करना।
- घरेलू क्षेत्र में विश्वसनीय उच्च मात्रा वाले ग्राहकों के साथ दीर्घकालिक संबंध स्थापित और बनाए रखा है। शिपिंग लाइनों और अन्य रसद सेवा प्रदाताओं के साथ प्रमुख गठबंधन भी स्थापित किए गए हैं।
- घरेलू यातायात के लिए 37,431 से अधिक स्वामित्व वाले कंटेनरों का एक बड़ा बेड़ा है। कंपनी 10,000 नए कंटेनरों का अधिग्रहण कर रही है।
- इंटरनेट आधारित ग्राहक इंटरफेस और सीमा शुल्क और भारतीय रेलवे और सीमा शुल्क इंटरफेस के साथ पूर्ण ईडीआई कनेक्टिविटी के साथ एक्जिम और घरेलू दोनों क्षेत्रों के लिए अनुकूलित सॉफ्टवेयर अनुप्रयोग।
- ब्लू चिप कंपनी अच्छे बाजार पूंजीकरण के साथ और निवेशकों द्वारा एक बहुत अच्छे वित्तीय प्रस्ताव के रूप में देखी जाती है।

कमियां :

- एक्जिम व्यवसाय के लिए सिंगल रेल कॉरिडोर पर अत्यधिक निर्भरता। इस क्षेत्र में किसी भी व्यवधान का व्यापार पर गंभीर असर पड़ सकता है।
- एक ट्रांसपोर्ट के रूप में रेलवे पर बड़ी निर्भरता कॉनकॉर को दुलाई शुल्क और नीतिगत परिवर्तनों में वृद्धि के लिए असुरक्षित बनाती है। इसे दूर करने के लिए, कॉनकॉर को इंटर-मॉडल व्यापक एकीकृत रेल आधारित सेवाएं प्रदान करने की अपनी मूल प्रकृति को बढ़ाने के लिए "एंड-टू-एंड" सड़क परिवहन खंड में प्रवेश का सक्रिय रूप से मूल्यांकन करना है।
- फिर भी, सड़क आधारित लॉजिस्टिक्स की अनियमितता कॉनकॉर के लिए इस क्षेत्र में प्रत्यक्ष रूप से प्रवेश करना मुश्किल बना देती है - विशेष रूप से इसे पीएसयू का दर्जा दिया गया है, और इसलिए इसे अन्य एजेंसियों पर निर्भर छोड़ देता है।
- सेवा की गुणवत्ता और ग्राहकों की लगातार बढ़ती अपेक्षाओं के बीच अंतर। कुछ स्थानों पर आउटसोर्स सेवाएं सेवा प्रदाताओं और कॉनकॉर के उद्देश्यों में अंतर के कारण वांछित स्तर की नहीं हैं।
- एक्जिम ट्रैफिक पर अत्यधिक निर्भरता और अंतरराष्ट्रीय व्यापार/व्यापार प्रवृत्तियों की अनियमितताओं के परिणामस्वरूप जोखिम।
- भूमि अधिग्रहण - एक बड़ी बाधा।
- वापसी माल की व्यवस्था करने में कठिनाई, खाली दौड़ना।

अवसर एवं आशंकाएं:

बहुविध संभारतंत्र के क्षेत्र में, भारत में सबसे बड़े नेटवर्क के साथ देशभर में फैले अत्याधुनिक इंटरमॉडल टर्मिनलों की अद्वितीय सुविधा उपलब्ध कराने वाली कॉनकॉर एक अविवादित अग्रणी कंपनी है। सभी कंटेनर हैंडलिंग पोर्ट पर कॉनकॉर अपना व्यवसाय प्रमुखता से करती है। कॉनकॉर की वित्तीय स्थिति काफी सुदृढ़ है। इसके पास अनुभवी, कुशल, बहुविध संभारतंत्र व्यवसाय के विशेषज्ञ कर्मचारियों की प्रतिबद्ध टीम है। रोलिंग स्टॉक (विशेषतः हाई स्पीड बीएलसी/बीएलएल/ बीएलसीएम वैगन) के विशाल बेड़े की उपलब्धता, कंटेनर हैंडल करने के विशेष उपकरण, लीज कंटेनर तथा पूर्णतः कंप्यूटरीकृत व्यावसायिक संचालन जो इंटरनेट आधारित है तथा कस्टम इंटरफेस सुविधा ने भविष्य में वृद्धि के अवसरों के लिए एक मजबूत प्रतिस्पर्धात्मक लाभ दिया है।

सड़क मार्ग के परिवहन से कड़ी प्रतिस्पर्धा है विशेषतः कम दूरी एवं कम कार्गो के परिवहन में। खाली कंटेनरों के परिवहन निर्यात-आयात असंतुलन। आपकी कंपनी एक्जिम कंटेनर वॉल्यूम में संभावित वृद्धि से उत्पन्न नए व्यावसायिक अवसरों का फायदा उठाने को तैयार है। डेडिकेटेड फ्रेट कॉरिडोर के विकास के फलस्वरूप कंटेनर ट्रैफिक में वृद्धि की संभावना है। गुजरात के आंतरिक व गेटवे क्षेत्र में डबल स्टैक मूवमेंट को बढ़ावा देने के लिए टर्मिनल की क्षमता का उपयोग करने की पहल की गई है तथा सेवाओं को प्रतिस्पर्धात्मक बनाया गया है।

एयरकार्गो, ऑटो मोबाइल क्षेत्र, फूड सप्लाई चेन मैनेजमेंट और कोस्टल शिपिंग में वृद्धि की संभावनाएं हैं। जिससे विविधतापूर्ण मार्केट में आगे बढ़ने की संभावनाएं बनती हैं जिस पर प्रभावशाली ढंग से कार्य किया जाएगा।

भारतीय अर्थव्यवस्था को उच्च वृद्धि दर के मार्ग पर लाने के फलस्वरूप ट्रांसपोर्ट साधनों की अतिरिक्त मांग होगी। इस मांग से आयातित वस्तुओं के अर्धनिर्मित माल से निर्मित माल के प्रोफाइल में प्रत्याशित परिवर्तन होंगे जिसके फलस्वरूप आंतरिक बाजार में कंटेनरीकृत व्यवसाय के अवसर बढ़ेंगे। इसके साथ, बढ़ी संख्या में इंडस्ट्रियल पार्क, सेज आदि में आपसी हितों के लिए राज्यों/पोर्ट्स की संभारतंत्र में सहयोगी कंपनी होने पर राज्य सरकारें आपकी कंपनी को उत्कृष्ट अवसरों का प्रस्ताव दे रही हैं।

भविष्य का दृष्टिकोण एवं पहल :

- कॉनकॉर ने निर्यात उद्देश्य में उपयोग के लिए खाली कंटेनरों को पुनः स्थापित करने के लिए रेल भाड़े पर 100% तक की छूट की योजना को एक वर्ष की अतिरिक्त अवधि 01.04.2022 से 31.03.2023 के लिए बढ़ा दिया है।
- कॉनकॉर ने 11.03.2022 को आईसीडी इरुगुर, कोयंबटूरतो न्हाशेवा बंदरगाह से पहली बांडेड ट्रकिंग सर्विस शुरू की।
- कॉनकॉर ने जून 2021 के दौरान रीफर कंटेनरों में 3409.43 टन आयातित ताजे फल ले जाने के लिए जेएनपीटी/बीएमसीटी से आईसीडी/व्हाइटफील्ड तक रीफर ट्रेन सेवा शुरू की है।
- एमएमएलपी/बरही, कॉनकॉर ने 06.07.2021 को चावल से भरी पहली पूर्ण रिक निर्यात ट्रेन को पीपावाव बंदरगाह पर मैसर्स मार्सक लाइन ने आर्यम कार्गोवेज के सहयोग से स्थानांतरित किया, जिसमें डीसी कस्टम्स भी उपस्थित थी, इस ट्रेन को हरी झंडी दिखाकर रवाना किया।
- 09.07.2021 को मार्सक इंडिया के सहयोग से कॉनकॉर टर्मिनल-एमएमएलपी/बल्ली से जेएन पोर्ट तक पहली ट्रेन लोड की गई। गोवा और जेएनपीटी के बीच एक्जिम ट्रेन सेवा व्यापार के लाभ के लिए कॉनकॉर द्वारा शुरू की गई।
- दिनांक 10/07/2021 को आईसीडी-डब्ल्यूएफडी, बेंगलुरु में कॉनकॉर टर्मिनल ने मेसर्स मेस्क इंडिया और मेसर्स हापग लॉयड के निर्यात लदे कंटेनरों की मेडेन "जीए आरडीएन सिटी एक्सप्रेस" ट्रेन ट्रेन जो मध्य पूर्व, यूरोप और संयुक्त राज्य अमेरिका के लिए मुख्य लाइन जहाजों के लिए तेजी से कनेक्शन के लिए है को जेएन पोर्ट से हरी झंडी दिखाई।
- कॉनकॉर का सीएमएलके (कठूवास) टर्मिनल डब्ल्यूडीएफसी के साथ सीधा संपर्क पाने वाला पहला टर्मिनल बन गया है। पहली ट्रेन 29/07/2021 को सीएमएलके से मुंद्रा पोर्ट के लिए रवाना हुई। इससे कंटेनरों की तेजी से निकासी, ट्रांजिट टाइम में कमी के साथ-साथ एक्जिम ट्रैफिक में वृद्धि में मदद मिलेगी।
- कॉनकॉर ने भारतीय रेलवे के सहयोग से 18/08/2021 को आईसीडी/टीएनपीएम से उद्घाटन निर्यात कंटेनर ट्रेन को झंडी दिखाकर रवाना किया। यह हाई-स्पीड साप्ताहिक सेवा 3 दिनों में 1400 किमी की दूरी तय करेगी। यह निर्यात यातायात मुख्य रूप से यूएसए के लिए अभिप्रेत है।
- मुंद्रा से आईसीडी/दादरी तक डोमेस्टिक में एक नई धारा शुरू की गई है। कॉनकॉर्ड ने 22.10.2021 को मुंद्रा में कॉनकॉर सीएफएस से दादरी के लिए 80 घरेलू कंटेनरों में कस्टम क्लियर रेड मसूर के साथ पहली पहली रिक भेजी। कॉनकॉर ने वर्ष के दौरान मुंद्रा में एक्जिम इंडस्ट्रीज के लिए मल्टीमॉडल समाधान को पेश करके 76 एकड़ में फैले 'द ओनली' रेल लिंकड एमएमएलपी की शुरुआत की।
- मिहान में कॉनकॉर एमएमएलपी ने पोर्ट पर कॉनकॉर के लिए सीमा शुल्क से विशेष अनुमति के तहत जेएनपीटी को नियमित एक्जिम रिक के माध्यम से 8 कंटेनरों की डीएसओ खेप की पहली आवाजाही सफलतापूर्वक शुरू की है।
- जेएन पोर्ट पर कॉनकॉर ने जेएन पोर्ट से न्यू मेंगलोर पोर्ट (सीसीपीपी) में अब तक का पहला रिक लोड किया है।
- एमएमएलपी/कठूवास ने रेल मंत्रालय, कॉनकॉर और डीएफसीसीआईएल के संयुक्त प्रयासों से 180 टीयूई के दो डबल रिक के कंटेनर रेल परिवहन के लिए इतिहास रचा है, ताकि नौकायन हेतु मुंद्रा में विभिन्न जहाजों पर 360 टीयू का पायथन रिक लोड किया जा सके।
- केले निर्यात विशेष कंटेनर ट्रेनों ने चालू सीजन के लिए कॉनकॉर में परिचालन शुरू कर दिया है और डीपीई के तहत ताड़ीपत्री, आंध्र प्रदेश से जेएनपोर्ट तक पहली लंबी लीड पूर्ण निर्यात विशेष कंटेनर ट्रेन का संचालन करके एक अद्वितीय उपलब्धि हासिल की है।
- कॉनकॉर सीएफएस मुंद्रा में चावल निर्यात के लिए पहली बीसीएन रिक संभाली गई। कॉनकॉर ने 14.12.2021 को कॉनकॉर सीएफएस से निर्यात के लिए चावल एक्स-रोजा (यूपी) के लिए पहला बीसीएन रिक हैंडिल किया।
- कॉनकॉर आईसीडी कानपुर से मुंद्रा पोर्ट के लिए निर्यात के लिए पहली कंटेनर लोडेड सीधी ट्रेन को 06.01.2022 को झंडी दिखाकर रवाना किया गया। इसने कानपुर में कार्गोलॉजिस्टिक्स के एक नए युग की शुरुआत की
- कॉनकॉर ने बरनाला, पंजाब में फ्लेक्सी बैग में लोड किया गया का पहला अहमदाबाद के पास बनखोडा में चलाया और एफसीआई इंडिया साइलो में अनलोडिंग और डिस्टफिंग किया।
- रसद लागत को कम करने के लिए, कॉनकॉर ने आईसीडी/टीकेडी से एमएमएलपी/सीएमएलके में बीएलसीएस रिक की आवाजाही शुरू की। BLCs रिक की वहन क्षमता 80 टन डबल स्टैक ट्रेनों तक है। पहला रिक 16/04/2021 को चलाया गया। दिनांक 10.07.2021 को पूर्व आईसीडी/आगरा से शालीमार तक आईटीसी कॉर्पोरेशन में गेहूं से लदी पहली घरेलू ट्रेन चली। दुर्गापुर से जेएनपीटी के लिए पहली ट्रेन 02.08.2021 को निकली थी।

- कॉनकॉर ने 21 सितंबर को शालीमार से तुर्भे के लिए पहली ट्रेन को झंडी दिखाकर रवाना किया। कॉनकॉर ईस्ट-वेस्टलॉजिस्टिक्स को जोड़कर अपनी पहुंच को मजबूत कर रहा है।
- कॉनकॉर ने बल्क सीमेंट के लिए मैटेरियल हैंडलिंग का एक पथप्रदर्शक नवाचार पेश किया है जो सामान्य कंटेनरों में बल्क सीमेंट के परिवहन को सक्षम करेगा।
 - इस प्रणाली के चालू होने के बाद, रेलवे और कॉनकॉर के वरिष्ठ अधिकारियों की उपस्थिति में दिसंबर-2021 में प्रारंभिक परीक्षण सफलतापूर्वक किया गया था। यह सीमेंट लॉजिस्टिक्स को संभालने के तरीके को बदल देगा।
 - बैगड सीमेंट ले जाने वाली ट्रेन को अरियालुर सीआरटी (एएलयू) से आईसीडी इरुगुर (आईजीसीएस), कोयंबटूर के लिए 21.03.2022 को झंडी दिखाकर रवाना किया गया है।
 - मिहान में कॉनकॉर एमएमएलपी ने मेसर्स ट्रांसरेल के ट्रांसमिशन टावरों के लिए कोलकाता के माजेरहाट में कॉनकॉर सीएफएस के माध्यम से बांग्लादेश के लिए पहली 40' एक्जिम कंटेनर ट्रेन को 22.02.2022 को झंडी दिखाकर रवाना किया।
 - आईसीडीए अंकलेश्वर, गुजरात से बांग्लादेश के लिए कॉनकॉर के स्वामित्व वाले कंटेनरों में निर्यात की पहली सीधी कंटेनर ट्रेन 11.06.2021 को 80 टीईयू के साथ चलाई गई थी।
 - रसद प्रबंधन और स्वचालन में नवीनतम विकास को ध्यान में रखते हुए कॉनकॉर ने अपने सभी टर्मिनलों पर 'आर्टिफिशियल इंटेलिजेंस आधारित टर्मिनल प्रबंधन प्रणाली' की योजना बनाई है। इस पहल के तहत, टर्मिनलों पर कंटेनरों और कार्गो की आवाजाही को बिना किसी मानवीय हस्तक्षेप के वास्तविक समय के आधार पर कैचर किया जाएगा।
 - भिन्न कार्गो और कंटेनर से संबंधित हैंडलिंग गतिविधियों को पकड़ने और निगरानी करने के लिए टर्मिनल में रणनीतिक स्थानों पर डिजिटल डिवाइस रखा जाएगा। इसे सामान्य से आगे ले जाते हुए, सुविधा ऐसी होगी कि हमारे ग्राहक हमारी सुविधा के अंदर अपने कार्गो/कंटेनर की आवाजाही और गतिविधियों की निगरानी करने में सक्षम होंगे।
 - उनके संबंधित स्थानों पर बैठे बटन पर क्लिक करें।
 - कंपनी बहुत मजबूत बुनियादी ढांचे पर खड़ी है और देश में मल्टीमॉडल लॉजिस्टिक्स व्यवसाय को संभालने के लिए एक बहुत ही मजबूत बुनियादी ढांचा तैयार किया है। यह भारत सरकार भारत के साथ हस्ताक्षरित समझौता ज्ञापन में निर्धारित महत्वाकांक्षी लक्ष्यों को गति देगा। ।
 - आपकी कंपनी नई लॉन्च की गई योजना का लाभ उठा सकती है, अर्थात्, सरकार द्वारा शुरू की गई 'गति शक्ति मल्टी मोडल कार्गो टर्मिनल'। भारत के जिसके तहत इस योजना के तहत कॉनकॉर टर्मिनलों को अधिसूचित किया जा सकता है।
 - कॉनकॉर रेल परिवहन में नियमित कंटेनरों के माध्यम से बल्क सीमेंट के परिवहन के लिए एक प्रभावी समाधान लेकर आया है।
 - अनलोडिंग टर्मिनलों की कमी के कारण रेल मोड में बल्क सीमेंट का परिवहन सीमित है और इसके लिए विशेष रेलवे वैगनों की भी आवश्यकता होती है। बल्क सीमेंट हैंडलिंग में कॉनकॉर विधि लागत प्रभावी, पर्यावरण के अनुकूल और लचीली अनलोडिंग नवाचार है।
 - यातायात की बढ़ती मांग को पूरा करने के लिए आपकी कंपनी विभिन्न कंटेनर रेल टर्मिनलों (राजकोट, रत्नागिरी, खेड़, नौतनवा, चुनार आदि) के माध्यम से ग्राहकों के खानपान की संभावनाओं का पता लगा रही है।
 - आपकी कंपनी भी बेनापोल (बांग्लादेश) से आयात शुरू करने की उम्मीद कर रही है।

चुनौतियों से निपटने के लिए रणनीति:

- ऊपर प्रस्तुत दृष्टिकोण की पृष्ठभूमि के खिलाफ, आपकी कंपनी ने तेजी से प्रतिस्पर्धी बाजार की चुनौतियों के बावजूद, लाभप्रदता के साथ और विकास के लिए एक रणनीति तैयार की है। रणनीति में शामिल हैं:
- डेडिकेटेड फ्रेट कॉरिडोर (DFC) के साथ प्रमुख औद्योगिक क्षेत्रों में रणनीतिक स्थानों पर मल्टीमॉडल लॉजिस्टिक्स पार्कों की स्थापना।
- रोड ब्रिजिंग समाधानों के साथ निजी फ्रेट टर्मिनल (पीएफटी) की स्थापना।
- डबल स्टैक लॉन्ग हॉल ट्रेनों में वृद्धि और रेलट्रांस-शिपमेंट हब (RTH) का विकास।
- कॉनकॉर को वन स्टॉप लॉजिस्टिक्स समाधान बनाना और ग्राहक के दरवाजे पर सेवाएं प्रदान करना।
- ग्राहकों की आवश्यकताओं के अनुरूप क्रॉस डॉकिंग, रैपिंग, लेबलिंग, पैलेटाइजेशन, बार कोडिंग, इन्वेंटरी मैनेजमेंट, केवाईसीएल, मोबाइल एपीपी जैसी अधिक से अधिक मूल्य संवर्धन सेवाएं प्रदान करना।
- ई-बिजनेस में उदयम करना।
- इंटीग्रेटेड लॉजिस्टिक्स एंड मैनुफैक्चरिंग जोन (ILMZ) में प्रवेश करना।

- विविधीकरण और उत्पाद विभेदन द्वारा राजस्व में वृद्धि।
- अंतरराष्ट्रीय स्तर पर उद्यम करने के लिए।
- एयर कार्गो कारोबार में और बढ़ रहा है
- विभिन्न गतिविधियों में विशेष रूप से लेनदेन लागत को कम करने और ग्राहकों की अपेक्षाओं को पूरा करने के लिए सूचना प्रौद्योगिकी का अधिक व्यापक और नवीन उपयोग।
- माननीय प्रधान मंत्री श्री नरेंद्र मोदी जी के मेक इन इंडिया और आत्म निर्भर भारत के दृष्टिकोण के अनुरूप, कॉनकॉर ने भावी स्वदेशी कंटेनर निर्माताओं के लिए रुचि की अभिव्यक्ति (ईओआई) जारी की। यह कंटेनरों की कमी को दूर करने, निर्यात को बढ़ावा देने और रोजगार और आर्थिक विकास को बढ़ाने में मदद करेगा
- भारत को 'कंटेनर मैनुफैक्चरिंग हब' बनाने के लिए तत्कालीन माननीय श्री पीयूष गोयल के मार्गदर्शन में, कॉनकॉर ने 'आत्मनिर्भर भारत' के अनुसरण में 8000 कंटेनरों के लिए बोलियों के लिए आमंत्रण (आईएफबी) जारी किया।
- निर्यात के लिए शिपिंग कंटेनरों की कमी को दूर करने के लिए, कॉनकॉर ने विदेशों के लिए अपने कंटेनर उपलब्ध कराए। वर्ष के दौरान कंपनी ने भारतीय रेलवे लीज पर लिए गए 17 को रेल मंत्रालय द्वारा भूमि लाइसेंस शुल्क में वृद्धि के कारण सौंप दिया है ताकि एक्विजम सामान विदेशी गंतव्य तक पहुंचें।
- कॉनकॉर ने टर्मिनलों पर सेवाओं और टैरिफ का मानकीकरण करके और कंटेनरों को वेयरहाउस के रूप में पेश करके अपने वेयरहाउसिंग व्यवसाय का विस्तार किया।

मध्यम और दीर्घकालिक रणनीति:

- कॉनकॉर एजेंसी व्यवसाय और बल्क कार्गो मूवमेंट की भी खोज कर रहा है जो व्यापार हेतु बड़े अवसर और मूल्यवर्धन पैदा करेगा।
- कॉनकॉर प्रमुख बिजली उत्पादन कंपनियों के लिए कोयला परिवहन एजेंसी के लिए नए व्यावसायिक रास्ते तलाश रहा है और सभी रेल मार्गों पर रेल-सी-रेल (आरएसआर) मोड के माध्यम से कोयला परिवहन की सेवाएं प्रदान करेगा।
- कॉनकॉर ने अपने रोलिंग स्टॉक के कुशल उपयोग के लिए अधिक से अधिक डबल स्टैक संचालन को बढ़ाने की योजना बनाई है, कम रसद लागत पर बंदरगाह और इसके टर्मिनलों पर कंटेनरों के रहने के समय में सुधार करना है।
- कॉनकॉर नए अवसरों के लिए सीमेंट, एग्रीगेट, लिक्विड कार्गो और ऑटो कारों आदि के थोक परिवहन
- पड़ोसी देशों में अपनी अपतटीय उपस्थिति की भी योजना कॉनकॉर बना रहा है

सचेतक कथन

निदेशकों की रिपोर्ट और प्रबंधन चर्चा एवं विश्लेषण में दिए गए कथनों, जिनमें कंपनी के लक्ष्य, प्रोजेक्शन एवं प्राक्कलन, आशाएं, भविष्यकथन आदि का वर्णन है, को लागू नियम एवं विनियमों के अर्थ में 'फारवर्ड लुकिंग स्टेटमेंट्स' माना जा सकता है। इन कथनों में वे विषय शामिल हैं जिनमें कुछ जोखिम और अनिश्चिताएं शामिल हैं जो उन वास्तविक परिणामों पर असर डाल सकते हैं जिन्हें इन कथनों में परिलक्षित किया गया है। वास्तविक परिणाम, निष्पादन या उपलब्धियां कहे गए कथनों से इतर हो सकते हैं जो आर्थिक दशाओं, सरकारी नीतियों एवं अन्य प्रासंगिक कारक यथा मुकदमेबाजी एवं औद्योगिक संबंध के कारण अन्तर्निहित हैं। पाठकों को सचेत किया जाता है कि 'फारवर्ड लुकिंग स्टेटमेंट्स' पर अनावश्यक धारणा न बनाएं।

कृते एवं निदेशक मंडल की ओर से

हस्ता/-

(वी.कल्याण रामा)

अध्यक्ष एवं प्रबंध निदेशक

DIN: 07201556

दिनांक : 02.09.2022

स्थान : नई दिल्ली

निगमित शासन

कॉनकॉर एक नवरत्न कंपनी है और इसने निगमित शासन हेतु एक सुदृढ़ तंत्र स्थापित किया है। हमारा मानना है कि निगमित शासन सभी हितधारकों को अधिकतम महत्व प्रदान करने की प्रतिबद्धता के साथ उनसे मूल्यवान संबंध और विश्वास बनाने से संबंधित है, चाहे वह एक शेयरधारक, कर्मचारी, आपूर्तिकर्ता, ग्राहक, निवेशक समुदाय या नीति निर्माता हो। निगम के संचालन की अच्छी प्रथाओं का पालन करने की कॉनकॉर की प्रतिबद्धता पारदर्शिता, निष्पक्षता, विवेक, टीम वर्क, व्यावसायिकता, समानता और जवाबदेही पर आधारित है, जो सभी मानकों के बीच सर्वोत्तम मानकों का पालन करने और सभी हितधारकों के मध्य आत्मविश्वास बनाने के लिए मार्ग प्रशस्त करती है जोकि इसके उद्देश्यों को प्राप्त करने के लिए आवश्यक है। भारतीय प्रतिभूति और विनियम बोर्ड (सेबी) {सूचीबद्धता बाध्यताएं और प्रकटीकरण अपेक्षाएँ} विनियम 2015, (SEBI LODR REGULATIONS) के प्रावधानों का पालन करने के अलावा, यह लोक उद्यम विभाग (DPE), भारी उद्योग एवं लोक उद्यम मंत्रालय, भारत सरकार द्वारा जारी निगम के संचालन से संबंधित दिशानिर्देशों का भी पालन कर रहा है। कंपनी के संचालन से संबंधित इसकी रिपोर्ट निम्नवत है -

कंपनी का दृष्टिकोण

कॉनकॉर का निगमित शासन सभी के लिए पारदर्शिता, पूर्ण प्रकटीकरण, स्वतंत्र निगरानी और निष्पक्षता पर आधारित है। कंपनी प्रचलित विनियामक ढांचे के भीतर हितधारकों के लिए स्थायी मूल्य सृजन की दिशा में एक नैतिक और जिम्मेदार तरीके से अपनी गतिविधियों का संचालन करती है। इसका हमेशा यह मानना रहा है कि संगठन में सर्वोत्तम नीतियों, प्रथाओं, संरचनाओं और आचार-विचार का तंत्र कायम किया जाना चाहिए। कॉनकॉर टीम कॉरपोरेट मूल्यों को अपनाती है और नियमित रूप से अपने आचरण में उनका पालन करती है।

कॉनकॉर में निगमित शासन प्रणाली के मार्गदर्शक सिद्धांत कानून/नियमों-विनियमों की कथनी और करनी में अनुपालन, सभी हितधारकों के हितों की रक्षा और संवर्धन के लिए पारदर्शी प्रणालियों/प्रथाओं को अपनाने, सभी कार्मिकों की सत्यनिष्ठा और नैतिक व्यवहार और सूचना के समय पर एवं पारदर्शी ढंग से प्रकटन के माध्यम से विश्वास एवं भरोसे का एक माहौल बनाने पर आधारित है।

कॉनकॉर एक प्रतिस्पर्धात्मक, ग्राहक अनुकूल और विकासोन्मुख संगठन है जिसका उद्देश्य देश के आयात निर्यात और आंतरिक व्यापार और वाणिज्य के लिए कुशल और विश्वसनीय बहुविध संभारतंत्र उपलब्ध कराना है। यह संभारतंत्र सेवाएं प्रदान करने के लिए सर्वोत्तम प्रौद्योगिकी का उपयोग करता है, परिचालन में सुरक्षा के उच्चतम स्तर के मानकों का पालन करता है, अपने कर्मचारियों के अच्छे स्वास्थ्य की ओर ध्यान देता है और एक बेहतर कल के लिए स्वच्छ और हरित वातावरण प्रदान करता है।

कंपनी में विभिन्न पॉलिसियों जैसे बोर्ड के सदस्यों और वरिष्ठ प्रबंधन कर्मियों के लिए आचार संहिता, अंदरूनी सूत्रों द्वारा व्यापार की रिपोर्टिंग एवं विनियमन हेतु आचार संहिता और निष्पक्ष प्रकटीकरण 2015 तथा व्हिसल ब्लोवर पॉलिसी/ सतर्कता प्रणाली तंत्र का निर्माण एवं क्रियान्वयन करके तथा उन्हें अद्यतन करके निगमित शासन प्रणाली को सशक्त बनाया गया है। कंपनी नियमित रूप से कॉर्पोरेट प्रशासन के लक्ष्यों को आगे बढ़ाने के लिए कदम उठाती है, जैसे ई-टेंडरिंग, ऑनलाइन सतर्कता मंजूरी, भर्ती के लिए ऑनलाइन आवेदन, ग्राहक शिकायत निवारण प्रणाली, एसएमएस आधारित कंटेनर पूछताछ, वार्षिक रेपोर्टों और सूचनाओं को ई-मेल से भेजना, वाणिज्यिक प्रणालियों के लिए ई-फाइलिंग आदि। इन सभी पहलों के साथ-साथ सार्थक सीएसआर गतिविधियों और कंपनी द्वारा पालन की जा रही सतत विकास की नीतियों के कारण वह निवेशकों, व्यावसायिक भागीदारों, कर्मचारियों और उन समुदायों जिनमें उसका परिचालन होता है, का विश्वास और सद्भावना अर्जित करने में कामयाब रही है।

निदेशक मंडल

कॉनकॉर के प्रशासनिक तंत्र में मोटे तौर पर निदेशक मंडल और शीर्ष स्तर पर बोर्ड की समितियां तथा परिचालन स्तर पर प्रबंधन संरचनाएं शामिल हैं। कंपनी का बोर्ड इसके मिशन के अनुरूप उद्देश्य और लक्ष्य निर्धारित करने के लिए निरंतर प्रयास करता है - 'हमारा मिशन अपने व्यावसायिक सहयोगियों और शेयरधारकों के साथ मिलकर कॉनकॉर को एक उत्कृष्ट कंपनी बनाने का है। अपने व्यावसायिक सहयोगियों के सक्रिय सहयोग से तथा लाभप्रदता एवं वृद्धि सुनिश्चित करके, अपने ग्राहकों को अनुक्रियाशील, लागत प्रभावी, दक्ष और विश्वसनीय संभारतंत्र साधन उपलब्ध कराकर हम अवश्य ही ऐसा कर पाएंगे। हम ग्राहकों की पहले पसंद बने रहने

के लिए प्रयासरत हैं। हम अपने सामाजिक दायित्वों के प्रति दृढ़ प्रतिज्ञ हैं और हम पर जो भरोसा किया गया है, उस पर खरा उतरेंगे।

हमारा संकल्प 'ग्राहक मूल्य सृजन' है

निदेशक मंडल दृष्टि, नेतृत्व और मार्गदर्शन प्रदान करता है और दीर्घकालिक रणनीतिक योजनाओं को अंतिम रूप देता है, कॉर्पोरेट प्रदर्शन की समीक्षा और निगरानी करता है, नियामक अनुपालन सुनिश्चित करता है और कंपनी के हितधारकों के हितों की रक्षा करता है। कॉनकॉर का नेतृत्व एक कार्यकारी अध्यक्ष और प्रबंध निदेशक (सीएमडी) और चार कार्यात्मक निदेशक अर्थात् निदेशक (घरेलू प्रभाग), निदेशक (अंतर्राष्ट्रीय विपणन और संचालन), निदेशक (परियोजनाएं और सेवाएं) और निदेशक (वित्त) और सीएफओ द्वारा किया जाता है, जिसमें से निदेशक (परि. एवं सेवाएं) का पद दिनांक 07.10.2021 से रिक्त हैं।

कंपनी की कुल प्रदत्त पूंजी के 54.80% शेयर भारत के राष्ट्रपति के पास होने के कारण कंपनी अधिनियम, 2013 की धारा 2(45) के अनुसरण में कॉनकॉर एक सरकारी कंपनी है। इसके सभी निदेशकों की नियुक्ति/ नामांकन भारत के राष्ट्रपति के द्वारा रेल मंत्रालय के माध्यम से किया जाता है। संस्था के अंतर्नियम में यह अनुबंधित है कि निदेशकों की संख्या पांच से कम और चौदह से अधिक नहीं होगी।

सभी अंशकालिक गैर-आधिकारिक (स्वतंत्र) निदेशक जो सामान्य रूप से तीन साल की अवधि के लिए नियुक्त किए जाते हैं, पर्याप्त योग्यता, विशेषज्ञता और अनुभव वाले होते हैं जिसके कारण वे कंपनी के प्रबंधन में प्रभावी रूप से योगदान दे पाते हैं। वे बोर्ड और समिति की बैठकों में विचार-विमर्श में बहुत महत्वपूर्ण भूमिका निभाते हैं और विभिन्न क्षेत्रों में अपनी विशेषज्ञता द्वारा निर्णयों में प्रभावी योगदान देते हैं। वे बोर्ड द्वारा गठित विभिन्न समितियों लेखापरीक्षा और आचार समिति, नामांकन और पारिश्रमिक समिति, हितधारक संबंध समिति, जोखिम प्रबंधन समिति और सीएसआर समिति का अंग हैं। सेबी (एलओडीआर) विनियम के अनुसार लेखापरीक्षा एवं आचार समिति एवं नामांकन एवं पारिश्रमिक समिति की अध्यक्षता स्वतंत्र निदेशक करते हैं।

वर्ष के दौरान कॉनकॉर के निदेशक मंडल का गठन सेबी (एलओडीआर) विनियमों के साथ-साथ डीपीई द्वारा जारी कॉरपोरेट गवर्नेंस पर दिशानिर्देशों के अनुरूप नहीं था, क्योंकि इसके स्वतंत्र निदेशकों की संख्या बोर्ड के कुल सदस्यों की संख्या 50% से कम थी।

कंपनी नियमित रूप से रेल मंत्रालय, भारत सरकार से अपने बोर्ड में स्वतंत्र महिला निदेशक सहित आवश्यक संख्या में स्वतंत्र निदेशकों की नियुक्ति के लिए अनुरोध करती रही है। वर्ष के दौरान, एक स्वतंत्र निदेशक अर्थात् श्री दीपक शेटी का कार्यकाल 13.07.2021 को पूरा हो गया था और राइट्स लिमिटेड के अध्यक्ष और प्रबंध निदेशक के रूप में नियुक्ति पर श्री राहुल मिथल, निदेशक (परियोजना और सेवाएं) एक कार्यात्मक निदेशक ने 06.10.2021 को कॉनकॉर की सेवाओं से इस्तीफा दे दिया है। चार स्वतंत्र निदेशक अर्थात् श्री सतेंद्र कुमार, श्री केदाराशीष बापट, श्री चेंसोंग बिक्रमसिंह तेरांग और श्रीमती चंद्र रावत को वर्ष के दौरान कंपनी के बोर्ड में नियुक्त किया गया था और एक और स्वतंत्र निदेशक का कार्यकाल 31.03.2022 के बाद पूरा हो गया है। वर्तमान में स्वतंत्र निदेशकों के तीन पद भरे जाने हैं। इसके अलावा, कंपनी 31.03.2022 को अपने बोर्ड की संरचना के संबंध में कॉर्पोरेट प्रशासन पर सेबी (एलओडीआर) विनियमों और डीपीई दिशानिर्देशों के प्रावधानों के अनुपालन में नहीं थी।

कंपनी के पास बोर्ड और उसकी समितियों द्वारा निर्णय लेने की एक अच्छी तरह से निर्धारित प्रक्रिया है। बोर्ड/समिति की बैठकें, जैसा भी मामला हो, बोर्ड/समिति के अध्यक्ष का अनुमोदन प्राप्त करने के बाद, उचित नोटिस देकर बुलाई जाती हैं। बैठक में सार्थक, सूचित और केंद्रित निर्णय लेने की सुविधा के लिए बोर्ड और उसकी समितियों की बैठकों के लिए एजेंडा नोट निदेशकों को बहुत पहले ही दे दिए जाते हैं। कभी-कभी अतिरिक्त/पूरक एजेंडा मदों को भी अनुमति दी जाती है। विशिष्ट तत्काल जरूरतों को पूरा करने के लिए, कम समय के नोटिस पर बैठकें भी बुलाई जाती हैं। कभी-कभी अत्यावश्यकता के मामले में, प्रस्ताव भी संचालन द्वारा पारित किए जाते हैं, जिन्हें बाद में बोर्ड/समिति की अगली बैठक में नोट किया जाता है। विभागीय प्रमुखों/वरिष्ठ प्रबंधन अधिकारियों/विशेषज्ञों को अतिरिक्त इनपुट प्रदान करने या बोर्ड की बोर्ड/समिति की बैठकों में चर्चा किए जा रहे मामलों पर प्रस्तुतीकरण देने के लिए भी आमंत्रित किया जाता है। निदेशक मंडल की बैठकें सामान्यतः कंपनी के पंजीकृत कार्यालय में आयोजित की जाती हैं। कंपनी के त्रैमासिक प्रदर्शन और एजेंडे पर अन्य मदों की समीक्षा करने के लिए बोर्ड की तिमाही में कम से कम एक बार बैठक होती है। जब भी आवश्यक हो बोर्ड की अतिरिक्त बैठकें भी आयोजित की जाती हैं

प्रबंधन द्वारा बोर्ड और उसकी समितियों को दी गयी सूचना का दायरा और गुणवत्ता सेबी (एलओडीआर) विनियमों में निर्धारित आवश्यकता के दायरे काफी परे भी होता है। अन्य बातों के साथ-साथ बोर्ड को उपलब्ध कराई जाने वाली सूचनाओं में निम्नलिखित शामिल हैं:

- ए. पूंजी और राजस्व बजट एवं अन्य अपडेट।
- बी. खंडवार निष्पादन सहित कंपनी के तिमाही परिणाम।
- सी. लेखापरीक्षा एवं नैतिकता समिति तथा बोर्ड की अन्य समितियों की बैठकों के कार्यवृत्त।
- डी. सहायक कंपनियों के बोर्ड की बैठकों के कार्यवृत्त।
- ई. मध्यस्थता के चल रहे मामलों की स्थिति।
- एफ. जोखिम प्रबंधन और न्यूनीकरण योजनाओं की त्रैमासिक स्थिति।
- जी. कंपनी पर प्रमुख वैधानिक और वाणिज्यिक दावों की स्थिति।
- एच. संबंधित पार्टी के लेन-देन के विवरण।
- आई. ऐसा कोई भी मुद्दा जिसमें महत्वपूर्ण प्रकृति के संभावित सार्वजनिक अथवा उत्पाद देयताओं के दावे सम्मिलित हैं, जिनमें पर्याप्त धनराशि से संबन्धित किसी प्रकार का निर्णय या आदेश शामिल है और जिससे कंपनी के कार्य-व्यवहार की कटु आलोचना हुई हो।
- जे. संयुक्त उद्यमों के निष्पादन सहित उनकी स्थिति।
- के. महत्वपूर्ण प्रकृति के निवेश, समनुषंगियों, आस्तियों का विक्रय जो कि कंपनी का सामान्य व्यवसाय नहीं है।
- एल. प्रमुख निवेश, सहायक कंपनियों / संयुक्त उद्यमों के गठन, रणनीतिक गठबंधन, संयुक्त कार्यसमूह आदि।
- एम. फंड के निवेश पर त्रैमासिक रिपोर्ट।
- एन. निदेशकों और KMPs की नियुक्ति।
- ओ. कंपनी द्वारा विभिन्न कानूनों का अनुपालन।
- पी. बोर्ड द्वारा वांछित मामलों पर कृत कार्यवाई रिपोर्ट
- क्यू. महत्वपूर्ण लेखांकन नीतियों और प्रथाओं में परिवर्तन और इसके कारण
- आर. निदेशकों द्वारा कंपनी को किया गया हितों का प्रकटीकरण।
- एस. शेयर बाज़ार में दर्ज कराई गयी निगम के संचालन से संबन्धित त्रैमासिक रिपोर्ट।
- टी. निवेशकों की शिकायत निवारण से संबन्धित त्रैमासिक रिपोर्ट जो कि शेयर बाज़ार में दर्ज कराई गयी।
- यू. अन्य सभी जानकारियाँ जो बोर्ड के समक्ष सूचना या अनुमोदन हेतु प्रस्तुत की जानी आवश्यक हो ।

कंपनी का कोई भी निदेशक एक ही समय पर बीस (20) से ज्यादा कंपनियों के निदेशक के पद पर आसीन नहीं है। कंपनी का कोई भी निदेशक, जहाँ वह निदेशक के पद पर आसीन है, दस (10) से ज्यादा समितियों का सदस्य नहीं है अथवा पाँच (5) से ज्यादा समितियों की अध्यक्षता नहीं कर रहा है। दिनांक 31.03.2022 को कंपनी के निदेशक बोर्ड में अध्यक्ष एवं प्रबंध निदेशक सहित 5 कार्यकारी कार्यात्मक निदेशक, अध्यक्ष एवं प्रबंध निदेशक सहित एक अंशकालिक निदेशक (सरकार नामित) तथा दो अंशकालिक गैर सरकारी (स्वतंत्र) निदेशक सम्मिलित है

निदेशक मंडल के कौशल/विशेषज्ञता/क्षमता का निर्धारण करने वाला मैट्रिक्स

कॉनकॉर एक सरकारी कंपनी होने के कारण सभी निदेशकों की नियुक्ति भारत सरकार की ओर से निर्धारित प्रक्रिया का पालन करते हुए नामांकन के अनुसार की जाती है। कंपनी के पास एक सक्षम बोर्ड है जिसकी पृष्ठभूमि और कंपनी के व्यवसायों और वित्त, खातों और सामान्य प्रशासन की जानकारी है। बोर्ड में विविध अनुभव, योग्यता, कौशल, विशेषज्ञता आदि के निदेशक शामिल हैं, जो कंपनी के व्यवसाय, समग्र रणनीति, कॉर्पोरेट नैतिकता, मूल्यों और संस्कृति आदि से जुड़े हुए हैं। कंपनी के निदेशक मंडल में अत्यधिक पेशेवर और सक्षम व्यक्ति शामिल हैं प्रबंधन के विभिन्न क्षेत्रों में व्यापक अनुभव। निदेशक मंडल की साख कंपनी की वार्षिक रिपोर्ट में दी गई है और इसे कंपनी की वेबसाइट पर भी डाला गया है।

डीपीई ने अपने कार्यालय जापान एफ.सं.18 (17)/2005-जीएम, दिनांक 24.05.2018 और 18.07.2018 के माध्यम से अनिवार्य किया था कि देश के पर्यटन क्षेत्र को बढ़ावा देने के लिए निर्धारित स्थानों में से किसी कम से कम एक या दो बोर्ड बैठकें/रणनीतिक बैठकें या सम्मेलन आयोजित करें । इसके अलावा, डीओ नंबर एनटी-1101/3/2021, दिनांक 25.10.2021 के माध्यम से, पर्यटन मंत्रालय

ने निर्णय को सूचित किया है कि ऑफ सीजन 9 अप्रैल-सितंबर के दौरान पर्यटन को बढ़ावा देने के लिए सभी केंद्र सरकार के मंत्रालयों और सार्वजनिक उपक्रमों को अपनी बैठक, सम्मेलन, प्रदर्शनियों आदि को निर्धारित गंतव्यों में से एक पर निर्धारित करना है। हालांकि, कोविड महामारी और यात्रा प्रतिबंधों के कारण, वर्ष के दौरान ऐसी कोई बैठक नहीं बुलाई गई।

वित्तीय वर्ष 2021-2022 के दौरान व्यावसायिक मामलों पर निदेशक बोर्ड की छः (6) बैठकें निम्नलिखित तिथियों को आयोजित हुईं:-

बोर्ड बैठक संख्या	बोर्ड बैठक तिथि
218	21.05.2021
219	29.07.2021
220	21.10.2021
221	30.11.2021
222	20.01.2022
223	31.03.2022

बोर्ड की संरचना, वर्ष 2020-21 के दौरान बोर्ड की बैठकों और पिछली वार्षिक सामान्य बैठक में निदेशकों की उपस्थिति और अन्य समितियों की सदस्यता, अध्यक्षता और निदेशक पद धारण, जैसा कि संबंधित निदेशक (ओं) द्वारा उपलब्ध कराया गया है, जो निम्नलिखित है :-

क्र. स.	निदेशक पद की श्रेणी	निदेशक का नाम	बोर्ड की बैठकों की सं.(I)		पिछली सामान्य बैठक में उपस्थिति	अन्य समिति की संख्या		अन्य की संख्या	
			आयोजित	उपस्थिति		सदस्यता	अध्यक्षता	निदेशकता	अध्यक्षता
(I) कार्यकारी अध्यक्ष/निदेशक									
1.	अध्यक्ष एवं प्रबंध निदेशक	श्री वी.कल्याण रामा (डीआईएन न: 07201556)	6	6	हाँ	शून्य	शून्य	3	2
2.	निदेशक (आंतरिक)	श्री पी.के.अग्रवाल (डीआईएन: 07557080)	6	5	हाँ	3	1	3	शून्य
3.	निदेशक (अंत.वि.एवं परि.	श्री संजय स्वरूप (डीआईएन: 05159435)	6	6	हाँ	1	शून्य	3	शून्य
4.	निदेशक (परियोजना एवं सेवाएं)	श्री राहुल मिथल (डीआईएन:07610499) कार्यकाल 06.10.2021 तक	2	2	हाँ	2	शून्य	1	शून्य
5.	निदेशक(वित्त) एवं सीएफओ	श्री मनोज कुमार दूबे (डीआईएन : 07518387)	6	6	हाँ	शून्य	शून्य	शून्य	शून्य
(II) अंशकालिक सरकारी निदेशक {रेल मंत्रालय(एमओआर)}									
6.	निदेशक {कार्यपालक निदेशक. योजना रेल मंत्रालय }	श्री राजेश अर्गल (DIN: 09171980)कार्यकाल 13.05.2021	6	6	हाँ	3	शून्य	3	शून्य
7.	निदेशक {कार्यपालक निदेशक टीटीएफ एमओआर }	श्री मनोज सिंह (DIN : 08898995)	6	6	हाँ	शून्य	शून्य	1	शून्य
(III) अंशकालिक गैर सरकारी (स्वतंत्र)									
8.	निदेशक	श्री जयशंकर एम. के . (DIN: 08523769)	6	6	हां	शून्य	शून्य	शून्य	शून्य
9.	निदेशक	श्री सतेंद्र कुमार (DIN:09344018) कार्यकाल 09.11.2021 से	3	3	लागू नहीं	शून्य	शून्य	शून्य	शून्य
10.	निदेशक	श्री केदाराशीष बापट (DIN: 02535543) कार्यकाल 09.11.2021 से	3	3	लागू नहीं	शून्य	शून्य	2	Nil

11.	निदेशक	श्री चोसांग बिक्रम तेरांग (DIN: 09401230) अवधि 16.11.2021 से	3	3	लागू नहीं	शून्य	शून्य	शून्य	शून्य
12.	निदेशक	श्रीमती चंद्रा रावत (DIN: 09409425) अवधि 23.11.2021 से	3	3	लागू नहीं	शून्य	शून्य	शून्य	शून्य
13	निदेशक	श्री दीपक सेठी (DIN: 07089315) कार्यकाल 13.07.2021 तक	1	1	लागू नहीं	11	7	4	शून्य

वित्त वर्ष 2021-22 के दौरान उनके निदेशक पद की अवधि के दौरान आयोजित और भाग लिया।

नोट: ए) निदेशक एक दूसरे से परस्पर संबंधित नहीं हैं।

बी) संबंधित निदेशक द्वारा दिए गए अंतिम प्रकटीकरण के अनुसार अन्य समिति सदस्यता/अध्यक्षता की संख्या और अन्य निदेशक/अध्यक्षता की संख्या की जानकारी की स्थिति है।

सी) अन्य सूचीबद्ध कंपनियों में निदेशक पद का विवरण:

i श्री राजेश अर्गल, सरकार, कंपनी के सरकार नामित निदेशक, इरकॉन इंटरनेशनल लिमिटेड और रेल विकास निगम लिमिटेड के बोर्ड में सरकार के नामित निदेशक रूप में भी थे।

डी) गैर-सरकारी निदेशकों द्वारा धारित शेयरों की संख्या: शून्य

निदेशकों का पारिश्रमिक

भारत सरकार के उपक्रम के रूप में इसके कार्यात्मक निदेशकों की नियुक्ति रेल मंत्रालय के माध्यम से भारत के राष्ट्रपति महोदय करते हैं। इन्हें भारत सरकार द्वारा निर्धारित औद्योगिक मंहगाई भत्ते पर आधारित वेतनमान और शर्तों के अनुरूप पारिश्रमिक दिया जाता है। कंपनी के कार्यात्मक निदेशकों को किए गए भुगतान में कार्य निष्पादन संबद्ध प्रोत्साहन राशि शामिल है जो कि कंपनी की नीति के अनुसार है और जो कंपनी के सभी कर्मचारियों के लिए लागू है तथा निष्पादन मानदंडों पर आधारित है। वित्तीय वर्ष 2021-22 में कार्यात्मक निदेशकों को दिए गए पारिश्रमिक का विवरण नीचे दिया गया है:

(लाख रूपए में)

निदेशक का नाम	वेतन एवं भत्ते	परिलब्धियाँ	भविष्यनिधि में योगदान एवं हितलाभ	कुल
श्री वी.कल्याण रामा, अध्यक्ष एवं प्रबंध निदेशक	62.99	4.64	9.64	77.27
श्री प्रदीप के.अग्रवाल, निदेशक(आंतरिक प्रभाग)	62.50	4.10	9.43	76.03
श्री संजय स्वरूप, निदेशक(अंत.विपणन एवं परिचालन)	58.17	5.05	8.82	72.04
श्री राहुल मिथल, निदेशक(परियोजना एवं सेवाएं)	32.55	2.56	4.36	39.47
श्री मनोज कुमार दूबे, निदेशक(वित्त) एवं सीएफओ	52.19	3.79	7.40	63.38

टिप्पणी : उपरोक्त वर्णित पारिश्रमिक में सेवानिवृत्ति लाभ योजनाओं के बीमांकिक मूल्यांकन पर किए गए प्रावधान, सेवानिवृत्ति के बाद के लाभों के लिए प्रावधान और निष्पादन प्रोत्साहन राशि जोकि पूर्णकालिक कार्यात्मक निदेशक को भी डीपीई के निर्देशानुसार कंपनी के दूसरे कर्मचारियों की तरह ही देय है, शामिल नहीं है।

भारत सरकार द्वारा नामित निदेशक कंपनी से कोई भी पारिश्रमिक नहीं लेते हैं। वर्ष 2021-22 के दौरान, स्वतंत्र निदेशकों को वर्तमान में दिये जाने वाले बैठक शुल्क की समीक्षा की गई और अंशकालिक गैर आधिकारिक निदेशकों(स्वतंत्र) को बोर्ड की बैठक तथा लेखापरीक्षा एवं आचार समिति की बैठक में उनकी उपस्थिति हेतु 40,000/- रुपये प्रति बैठक के अनुसार बैठक-शुल्क दिया गया। स्वतंत्र निदेशक की पृथक बैठक सहित अन्य समिति की बैठक में भाग लेने हेतु 30,000/- रुपये प्रति बैठक के अनुसार बैठक शुल्क दिया जाता है। इसके अतिरिक्त उनकी यात्रा एवं रहने संबंधित अन्य प्रासंगिक व्यय कंपनी द्वारा वहन किया जाता है।

वर्ष के दौरान अंशकालिक गैर सरकारी (स्वतंत्र) निदेशकों को निदेशक मण्डल और उसकी समिति (यों) की बैठकों में भाग लेने हेतु भुगतान किए गए 'बैठक शुल्क' का विवरण निम्नलिखित है:

निदेशकों के नाम	(लाख रुपये में *)
श्री जय शंकर एम के	7,60,000/-
श्री सतेंद्र कुमार (09.11.2021 से प्रभावी)	2,20,000/-
श्री केदाराशौष बापट (09.11.2021 से प्रभावी)	2,10,000/-
श्री चौसाग बिक्रम तेरांग (16.11.2021 से प्रभावी)	2,10,000/-
श्रीमती चंद्रा रावत (23.11.2021 से प्रभावी)	2,10,000/-
श्री दीपक सेठी (13.07.2021 तक)	1,70,000/-

*लागू टैक्स के अलावा

स्वतंत्र निदेशकों की बैठक:

सेबी(एलओडीआर) विनियमन और कंपनी अधिनियम, 2013 के अंतर्गत स्वतंत्र निदेशकों की आचार संहिता के प्रावधानों के अनुसार वित्त वर्ष में स्वतंत्र निदेशकों की एक बैठक होनी अपेक्षित है। तदनुसार कंपनी के स्वतंत्र निदेशकों की एक बैठक दिनांक 25.5.2022 को अध्यक्ष एवं प्रबंध निदेशक, कार्यात्मक सरकारी निदेशकों और प्रबंधन टीम की अनुपस्थिति में हुई। उक्त बैठक में बैठक की तिथि तक विद्यमान सभी स्वतंत्र निदेशकों ने व्यक्तिगत रूप से या दृश्य श्रव्य माध्यमों को जरिये भाग लिया। उक्त बैठक में, स्वतंत्र निदेशकों ने कंपनी अधिनियम, 2013 सेबी(एलओडीआर) विनियमन, 2015 एवं डीपीई दिशानिर्देशों के अंतर्गत

अपनी भूमिका और जिम्मेदारियों पर बोर्ड प्रक्रियाओं के साथ बोर्ड को उपलब्ध कराई जा रही जानकारी, कानूनों का अनुपालन, निदेशकों का प्रशिक्षण आदि पर चर्चा की। उक्त बैठक में, स्वतंत्र निदेशकों ने कंपनी अधिनियम 2013, सेबी (LODR) विनियम, 2015 और DPE दिशानिर्देशों के लागू प्रावधानों के संदर्भ में स्वतंत्र निदेशकों की पृथक बैठक में उठाए जाने वाले मामलों पर चर्चा की, जिनमें उनकी भूमिकाएं और जिम्मेदारियां, बोर्ड की प्रक्रियाएं, बोर्ड को उपलब्ध कराई जा रही सूचनाओं की प्रभावकारिता, गुणवत्ता और मात्रा, कानूनों का अनुपालन, निदेशकों का प्रशिक्षण आदि शामिल हैं। इसके अलावा, कंपनी अधिनियम 2013 की अनुसूची IV में प्रचलित प्रावधान के अनुसार अध्यक्ष, गैर-स्वतंत्र निदेशकों और समग्र बोर्ड के कार्यनिष्पादन की समीक्षा स्वतंत्र निदेशकों द्वारा उनकी पृथक बैठक में की जानी चाहिए। अनुसूची- IV में यह भी प्रावधान किया गया है कि बोर्ड द्वारा किए गए स्वतंत्र निदेशकों के कार्यनिष्पादन मूल्यांकन के आधार पर, यह निर्धारित किया जाएगा कि उनकी नियुक्ति की अवधि बढ़ाई या जारी रखी जाए। हालांकि, अध्यक्ष, गैरस्वतंत्र निदेशकों, बोर्ड और स्वतंत्र निदेशकों के कार्यनिष्पादन के बारे में अनुसूची IV के उपरोक्त प्रावधान किसी सरकारी कंपनी पर लागू नहीं होंगे, यदि केंद्र सरकार के संबंधित मंत्रालयों या विभागों द्वारा इस संबंध में अपेक्षित विनिर्दिष्ट किया जाता है और सरकारी कंपनी द्वारा इन अपेक्षाओं को पूरा किया जाता है। चूंकि सरकारी कंपनी में सभी निदेशकों की नियुक्ति संबंधी निर्णय भारत सरकार द्वारा लिया जाता है अतः अनुसूची-IV में वर्णित निदेशकों के मूल्यांकन से संबंधित अपेक्षा कॉन्कर पर लागू नहीं है। स्वतंत्र निदेशकों की बैठक का कार्यवृत्त निदेशक मंडल की बैठक में रखा गया।

नामांकन और पारिश्रमिक समिति:

कंपनी अधिनियम 2013 की धारा 178 के प्रावधानों और सेबी (LODR) विनियमों के प्रावधानों के अनुसार आपकी कंपनी ने नामांकन एवं पारिश्रमिक समिति' नाम से बोर्ड की एक समिति गठित की थी। हालांकि, कॉन्कर एक सरकारी कंपनी होने के नाते, निदेशक बनने के पात्र व्यक्तियों की पहचान करने और उनकी योग्यता आदि निर्धारित करने हेतु मानदंड तय करने के संबंध में धारा 178 के प्रावधान इस पर लागू नहीं होते हैं। समिति के विचारार्थ विषयों में कंपनी अधिनियम, 2013 की धारा 178 तथा सेबी(एलओडीआर) के अंतर्गत विनिर्दिष्ट मामलों और लोक उद्यम विभाग (डीपीई) के दिशानिर्देशों के अंतर्गत मानव संसाधन एवं पारिश्रमिक समिति द्वारा संचालित गतिविधियां शामिल हैं। इसके साथ-साथ यह वार्षिक परिवर्ती वेतन और कार्यपालकों एवं असंघीकृत पर्यवेक्षकों में इसके वितरण की नीति के अंतिम निर्धारण के अलावा कंपनी की मानव संसाधन नीतियों और पहलों की जांच-परख करती है और इनपुट प्रदान करती है

वर्ष के दौरान नामांकन एवं पारिश्रमिक समिति की चार बैठकें दिनांक 21.05.2021, 28.07.2021, 21.10.2021 एवं 19.01.2022 को चार बैठकें हुईं। इन सभी बैठकों में सभी अपेक्षित सदस्य (कोरम) उपस्थित थे। वर्ष के दौरान इस समिति की सदस्यता और बैठक में सदस्यों की उपस्थिति निम्नानुसार थी:

निदेशकों के नाम	स्थिति	बैठकों की संख्या *	
		आयोजित	उपस्थिति
श्री जय शंकर एम. के, गैर सरकार अंशकालिक निदेशक	अध्यक्ष	4	4
श्री मनोज सिंह, सरकार नामित निदेशक	सदस्य	4	4
श्री राजेश अर्गल, सरकार नामित निदेशक, (23.07.2021 से 30.03.2022)	सदस्य	3	3
श्रीमती चंद्रा रावत, गैर सरकारी अंश कालिक (30.11.2021 से प्रभावी)	सदस्य	1	1
श्री दीपक सेठी, गैर सरकारी अंश कालिक निदेशक (कार्यकाल 13.07.2022 तक)	सदस्य	1	1

उनके कार्यकाल में वर्ष के दौरान आयोजित समिति की बैठकें एवं उपस्थिति।

लेखापरीक्षा एवं आचार समिति

कंपनी अधिनियम, 2013 के साथ पठित सेबी(एलओडीआर) विनियमों के प्रावधानों के अनुसार कंपनी द्वारा लेखापरीक्षा एवं आचार समिति गठित है। लेखापरीक्षा और आचार समिति के विचारार्थ विषय कंपनी अधिनियम 2013, सेबी(एलओडीआर) विनियमों के अंतर्गत निर्धारित दिशानिर्देशों और लोक उद्यम विभाग (डीपीई) के दिशानिर्देशों के अनुरूप है, जिनमें अन्य बातों के साथ-साथ नियुक्तियों के लिए अनुशांसा, लेखापरीक्षकों का पारिश्रमिक और उनकी नियुक्ति की शर्तें, लेखापरीक्षकों की स्वतन्त्रता एवं कार्य

निष्पादन की समीक्षा एवं मॉनिटरिंग तथा लेखापरीक्षा प्रक्रिया की प्रभावशीलता, बोर्ड को प्रस्तुत करने से पूर्व तिमाही एवं वार्षिक परिणामों, निदेशकों के उत्तरदायित्व से संबन्धित स्टेटमेंट, संबंधित पार्टी अंतरण की समीक्षा, अंतर कंपनी ऋण एवं निवेश की संविधा, आंतरिक वित्तीय नियंत्रण एवं जोखिम प्रबंधन प्रणालियों का मूल्यांकन करना शामिल है। इसके अलावा, समिति वित्तीय रिपोर्टिंग प्रक्रिया और इसकी वित्तीय जानकारी के प्रकटीकरण का निरीक्षण करती है, आंतरिक ऑडिट फंक्शन और आंतरिक नियंत्रण प्रणालियों की पर्याप्तता की समीक्षा करती है और आंतरिक लेखापरीक्षकों के साथ किसी भी महत्वपूर्ण निष्कर्ष और समय-समय पर अनुवर्ती कार्रवाई करती है। समिति यह सुनिश्चित करने का प्रयास करती है कि कंपनी में उद्देश्यपूर्ण निर्णय लिए जाते हैं और राजस्व की कुशल प्राप्ति और औचित्यपूर्ण व्यय सुनिश्चित करने के लिए पर्याप्त आंतरिक नियंत्रण हैं। कमेटी अपनी बैठकों में, जैसा की वो उपयुक्त समझती है, अध्यक्ष एवं प्रबंध निदेशक, वित्त विभाग के प्रमुख, वैधानिक लेखापरीक्षकों, आंतरिक लेखापरीक्षकों के प्रतिनिधि और अन्य सहित कंपनी के कार्यकारी अधिकारियों को आमंत्रित करती हैं।

दिनांक 31.03.2022 तक इस समिति के 3 सदस्यों में से 2 सदस्य स्वतंत्र निदेशक थे। कार्यपालक निदेशक(वित्त) एवं कंपनी सचिव इस समिति के सचिव का कार्य करते हैं। लेखापरीक्षा एवं आचार समिति की वित्तीय वर्ष 2020-21 के दौरान चार बैठकें दिनांक 21.05.2021, 28.07.2021, 20.10.2021, और 19.01.2022 को हुई। इस समिति की सभी बैठकों के लिए आवश्यक कोरम सदस्य उपस्थित थे। वर्ष के दौरान कंपनी की लेखापरीक्षा एवं आचार समिति की आयोजित बैठक एवं बैठकों में समिति सदस्यों की उपस्थिति का विवरण इस प्रकार है :-

निदेशक का नाम	स्थिति	बैठकों की सं.*	
		आयोजित	उपस्थित
श्री सतेंद्र कुमार, गैर-सरकारी अंशकालिक (30.11.2021 से)	अध्यक्ष/ सदस्य	1	1
श्री जय शंकर एम के., गैर-सरकारी अंशकालिक निदेशक	सदस्य	4	4
श्री संजय स्वरूप, निदेशक (अंत. विप. एवं परि.)	सदस्य	4	4
श्री दीपक सेठी, गैर-सरकारी अंशकालिक निदेशक, (13.07.2021तक)	अध्यक्ष/ सदस्य	1	1
श्री राजेश अर्गल , सरकार नामित निदेशक, (23.07.2021 से 29.11.2021 तक)	सदस्य	2	1

* उनके कार्यकाल में वर्ष के दौरान आयोजित समिति की बैठकें एवं उपस्थिति

हितधारकों की संबंध समिति:

कंपनी अधिनियम, 2013 की धारा 178 और सेबी(एलओडीआर) विनियमों के प्रावधानों अनुपालन में कॉनकॉर की हितधारक (स्टेकहोल्डर) संबंध समिति है। यह समिति सावधिक रूप से विभिन्न प्रकार से शेयरधारकों के हितों की रक्षा तथा उनकी शिकायतों और उनके निवारण की स्थिति की समीक्षा करती है। इस समिति के विचारार्थ विषयों में अन्य बातों के साथ साथ शेयर धारकों की शिकायतों के समाधान, शेयरों के अंतरण/ प्रेषण, वार्षिक रिपोर्ट प्राप्त न होना, घोषित लाभांश का प्राप्त न होना, नए/डुप्लिकेट सर्टिफिकेट जारी करना, सामान्य बैठक आदि, शेयर होल्डरों द्वारा मताधिकार के प्रभावी ढंग से प्रयोग हेतु उठाए गए कदमों की समीक्षा, कंपनी द्वारा किए गए विभिन्न उपायों एवं पहलों इत्यादि की समीक्षा करना।

इस समिति की 2021-22 में चार (4) बैठकें 20.05.2021, , 28.07.21 ,21.10.2021 एवं 19.01-2022 को हुई। इस समिति की सभी बैठकों के लिए आवश्यक कोरम (सदस्य) उपस्थित थे। कार्यपालक निदेशक(वित्त) एवं कंपनी सचिव इस समिति के सचिव के रूप में कार्य करते हैं और शेयर बाजारों के साथ सूचीबद्धता करार हेतु अनुपालन अधिकारी भी हैं। वर्ष के दौरान आयोजित बैठकों में शेयरहोल्डर्स रिलेशनशिप कमेटी की बैठक और समिति के सदस्यों की उपस्थिति का विवरण निम्नानुसार है:

निदेशक का नाम	स्थिति	बैठकों की सं	
		आयोजित	उपस्थिति
श्री केदारशीष बापट, गैर सरकारी अंशकालिक, (30.11.2021 से प्रभावी)	अध्यक्ष	1	1
श्री मनोज सिंह, सरकार नामित निदेशक, (23.07.2021 से प्रभावी)	सदस्य	3	3
श्री चौसाग बिक्रम तेरांग, गैर सरकारी अंशकालिक, (30.11.2021 से प्रभावी)	सदस्य	1	1
श्री मनोज कुमार दुबे, निदेशक (वित्त एवं सीएफओ)	सदस्य	4	4
श्री राहुल मिथल, निदेशक (परि. एवं सेवाए), (06.10.2021 तक)	सदस्य	2	2

श्री दीपक सेठी, गैर सरकारी अंशकालिक निदेशक, (13.07.2021 तक)	सदस्य	1	1
श्री जयशंकर एम. के., गैर-सरकारी अंशकालिक निदेशक, (23.07.2021 से 29.11.2021 तक)	सदस्य	2	2

* उनके कार्यकाल में वर्ष के दौरान आयोजित समिति की बैठकें एवं उपस्थिति

कंपनी ने शेयरधारकों से संबंधित मामलों/मुद्दों को प्राथमिकता के आधार पर तथा उचित अवधि में निपटाना सुनिश्चित करने हेतु कई कदम उठाए हैं। इस उद्देश्य के लिए कंपनी ने विशेष रूप से एक ईमेल आईडी investorrelations@concorindia.com निर्धारित की है। कंपनी के रजिस्ट्रार एवं ट्रान्सफर एजेंट(आरएंडटीए) ने विशेष रूप से एक ईमेल आईडी concor@beetalfinancial.com निर्दिष्ट की है ताकि निवेशकों को अपनी शिकायत, यदि कोई हो, दर्ज कराने में सुविधा हो। सदस्य(गण) और अधिक जानकारी लेने के लिए हमारी वेबसाइट www.concorindia.com के निवेशक शिकायत खंड पर जा सकते हैं। वर्ष के दौरान कंपनी ने निवेशकों की शिकायतों को शीघ्रता से निपटाया। वित्तीय वर्ष 2021-22 के अंत में निवेशकों की कोई भी शिकायत लंबित नहीं है।

शेयर अंतरण समिति एवं प्रणाली :

कंपनी ने शेयर अंतरण समिति का गठन किया है जो जहां भी अनुमति हो शेयरों के अंतरण/प्रेषण, डुप्लिकेट शेयर जारी करना, पुनः भौतिककरण (re-materialization) आदि हेतु अनुरोध पर विचार करती है। शेयर अंतरण समिति का गठन निम्नवत रूप से किया गया है:

निदेशक(आंतरिक प्रभाग)	- अध्यक्ष
निदेशक(अंतरराष्ट्रीय विपणन एवं परिचालन)	- सदस्य
कार्यपालक निदेशक(वित्त) एवं कंपनी सचिव	- सदस्य

कॉनकॉर में शेयरों व्यापार अनिवार्यतः डीमैट रूप में है। शेयर अंतरण, डिपॉजिटरी कनेक्टिविटी एवं अन्य संबंधित कार्यों को प्रभावी ढंग से करने के लिए कंपनी ने मैसर्स बीटल फाइनेंशियल एंड कम्प्यूटर सर्विसिस (प्रा.) लि. को पंजीयक एवं शेयर अंतरण एजेंट के रूप में नियुक्त किया है। वित्तीय वर्ष 2021-22 के दौरान भौतिक रूप शेयर अंतरण हेतु कोई अनुरोध प्राप्त नहीं हुआ।

निगमित सामाजिक दायित्व तथा सस्टेनेबिलिटी (सीएसआर एंड एस):

कंपनी के पास बोर्ड द्वारा अनुमोदित सुस्पष्ट सीएसआर पॉलिसी है जोकि बोर्ड की सीएसआर समिति द्वारा अनुशंसित है। कंपनी में एक बोर्ड स्तर की सीएसआर समिति टीयर- I गठित की गयी है। सीएसआर समिति अन्य बातों के साथ-साथ सीएसआर नीति करती है और बोर्ड को सीएसआर नीति और सीएसआर गतिविधियों पर वहन किए जाने वाले खर्च की निगरानी करती है। यह समिति सीएसआर से संबंधित नीतियों पर निर्णय लेने में बोर्ड की सहायता करती है और इसकी बैठकों के कार्यवृत्त जिनमें इसके विचार-विमर्श, सिफारिशें, निर्णय आदि होते हैं, निदेशकमंडल के समक्ष सूचना, ध्यान, विचारार्थ, आवश्यक दिशानिर्देशों- निर्णय और इस संबंध में सरकार के दिशानिर्देशों और नियामक आवश्यकताओं के अनुपालन के लिए रखा जाता है।

आपकी कंपनी के पास निगमित सामाजिक उत्तरदायित्व और सस्टेनेबिलिटी(सीएसआर एंड एस) गतिविधियों के प्रबंधन और कार्यान्वयन के लिए दो स्तरीय प्रणाली है। टीयर-1 सीएसआर समिति बोर्ड स्तर की समिति और टीयर-II समिति बोर्ड स्तर से निचले स्तर की वरिष्ठ कार्यपालकों की समिति है जिसके प्रमुख कार्यपालक निदेशक(एआईएमएल एवं सीएसआर) है जो बोर्ड स्तर की समिति टीयर-1 को उसके कार्यों को पूरा करने में सहायता करती है। समिति का गठन कंपनी अधिनियम 2013 के प्रावधानों एवं लोक उद्यम विभाग के संशोधित दिशानिर्देशों के अनुसार है। टीयर-1 समिति ने विभिन्न कार्यों के निष्पादन हेतु वर्ष में चार बार दिनांक 20.05.2021, 28.07.2021, 20.10.2021 एवं 19.01.2022 बैठक की है। टीयर-1 सीएसआर समिति की बैठकों और समिति के सदस्यों की उन बैठकों में उपस्थिति संबंधी विवरण निम्नलिखित है:

निदेशक का नाम	स्थिति	बैठकों की सं *	
		आयोजित	उपस्थिति
श्री वी.कल्याण रामा, अध्यक्ष एवं प्रबंध निदेशक	अध्यक्ष	4	4
श्री प्रदीप के.अग्रवाल, निदेशक(आंतरिक प्रभाग)	सदस्य	4	3
श्रीमती चंद्रा रावत, गैर सरकारी अंशकालिक निदेशक, (30.11.202 से प्रभावी)	सदस्य	1	1

श्री चौसाग बिक्रम तेरांग गैरसरकारी अंशकालिक, (30.11.2021 से प्रभावी)	सदस्य	1	1
श्री जय शंकर एम.के., गैर सरकारी अंशकालिक निदेशक(29.11.2021 तक)	सदस्य	3	3

* उनके कार्यकाल में वर्ष के दौरान आयोजित समिति की बैठकें एवं उपस्थिति

जोखिम प्रबंधन समिति (आरएमसी):

जोखिम मूल्यांकन और प्रबंधन संगठन के अंदर एक सतत प्रक्रिया है। कॉन्कर में जोखिम की पहचान, निगरानी और उसे कम करने के लिए एक मजबूत जोखिम प्रबंधन प्रणाली है। निदेशक मंडल समय-समय पर कंपनी में जोखिम प्रबंधन प्रणाली की समीक्षा करते हैं। कंपनी की जोखिम प्रबंधन समिति में कंपनी के कार्यात्मक और स्वतंत्र निदेशक शामिल हैं। जोखिम प्रबंधन समिति के विचारार्थ विषयों में अन्य बातों के अलावा जोखिम प्रबंधन की पहल को दिशा देना, जोखिम के आकलन और इसके न्यूनीकरण (शमन) के संबंध में प्रक्रिया निर्धारित करना, जोखिम प्रबंधन नीति विकसित करना और इसका कार्यान्वयन और जोखिम न्यूनीकरण (शमन) योजनाओं की समीक्षा करना शामिल है। वर्ष के दौरान हुई समिति की बैठक 4 बार दिनांक 20.05.2021, 28.07.2021, 20.10.2021 एवं 19.01.2022 को हुई। बैठक के कार्यवृत्त और इसकी बैठकों तथा उक्त बैठकों में समिति के सदस्यों की उपस्थिति संबंधी विवरण निम्नलिखित है :

निदेशक का नाम	स्थिति	बैठकों की सं*	
		आयोजित	उपस्थिति
श्री प्रदीप के.अग्रवाल, निदेशक(आंतरिक प्रभाग)	अध्यक्ष	4	4
श्री संजय स्वरूप, निदेशक(अंत.विपणन एवं परिचालन)	सदस्य	4	4
श्री मनोज कुमार दूबे, निदेशक(वित्त)	सदस्य	4	4
श्री सतेंद्र कुमार, गैरसरकारी अंशकालिक (30.11.2021 से)	सदस्य	1	1
श्री केदाराशीष् बापट, गैर सरकारी अंशकालिक निदेशक, (30.11.2021 से)	सदस्य	1	1
श्री दीपक सेठी, गैर सरकारी अंश कालिक निदेशक, (कार्यकाल 13.07.2021 तक)	सदस्य	1	1
श्री राहुल मित्थल, निदेशक (परि. एवं सेवाएं), (06.10.2021 तक)	सदस्य	2	2
श्री जयशंकर एम.के., गैरसरकारी अंशकालिक निदेशक (23.07.2021 से 29.11.2021 तक)	सदस्य	2	2

* उनके कार्यकाल में वर्ष के दौरान आयोजित समिति की बैठकें एवं उपस्थिति

सामान्य सभा की बैठकें:

गत तीन वर्षों की वार्षिक सामान्य बैठकों का स्थान, समय एवं तिथियों का विवरण निम्नलिखित हैं :

एजीएम तिथि	स्थान	समय
29.09.2021	विडियो कॉन्फ्रेंसिंग/ अन्य दृश्य श्रव्य माध्यमों से(वीसीओएवीएम)	सायं 3.00 बजे
29.09.2020	विडियो कॉन्फ्रेंसिंग/ अन्य दृश्य श्रव्य माध्यमों से(वीसीओएवीएम)	सायं 3.00 बजे
27.08.2019	ऑडिटोरियम, राष्ट्रीय रेल संग्रहालय, न्याय मार्ग, भूटान दूतावास के समीप चाणक्यपुरी, नई दिल्ली - 110021 .	सायं 4.00 बजे

पिछले तीन सालों के दौरान पारित किए गए विशेष संकल्प:

- ए) 29.09.2021 को हुई वार्षिक सामान्य बैठक में शेयर धारकों द्वारा कोई भी विशेष संकल्प पारित नहीं किया गया।
- बी) 29.09.2020 को शेयर धारकों द्वारा कोई भी विशेष संकल्प पारित नहीं किया गया।
- सी) 27.08.2019 को शेयर धारकों द्वारा निम्नलिखित विशेष संकल्प पारित किए गएः:
- कंपनी अधिनियम, 2013 के प्रयोज्य प्रावधानों और उसके अंतर्गत बने नियमों के अनुसार श्री कमलेश शिवजी विक्रमसे (DIN: 00059620), जिन्हें रेल मंत्रालय दवंश्रं डीओपीटी की दिनांक 08.07.2019 की अधिसूचना संख्या 22/07/2019 - EO/Acc का संदर्भ देते हुए उसके दिनांक 11.07.2019 के आदेश संख्या - 2009/PL/48/1(pt.3) द्वारा गैर आधिकारिक स्वतंत्र निदेशक के रूप में पुनर्नियुक्त किया गया और जिन्हें निदेशकमण्डल द्वारा तदनुसार दिनांक 31/07/2019 को दिनांक 01.04.2019 (से प्रभावी) कंपनी के निदेशक के रूप में पुनर्नियुक्त किया गया और जिनके संबंध में कंपनी ने स्वयं निदेशक से लिखित में सूचना प्राप्त की है, एतदद्वारा दिनांक 31.03.2020 को समाप्त होने वाले वर्ष या अगले आदेशों तक, जो भी पहले हो, के लिए दोबारा निदेशक नियुक्त किया जाता है।”
 - “कंपनी अधिनियम 2013 के प्रावधानों और उसके अंतर्गत बनाए गए नियमों के अनुसार श्री संजीव एस शाह (DIN: 00323163), जिन्हें रेल मंत्रालय द्वारा उसके दिनांक 11-07-2019 के आदेश संख्या 2009/PL/48/1(pt.3) द्वारा डीओपीटी की दिनांक 08.07.2019 की अधिसूचना संख्या 22/07/2019 - EO/Acc का संदर्भ देते हुए दोबारा गैर आधिकारिक स्वतंत्र निदेशक नियुक्त किया गया था और तदनुसार निदेशक मण्डल द्वारा दिनांक 03/07/2019 को दिनांक 01.04.2019 (से प्रभावी) दोबारा कंपनी का निदेशक नियुक्त किया गया था और जिसके संबंध में कंपनी को स्वयं निदेशक की ओर से सूचना प्राप्त हुई है, एतद द्वारा दिनांक 31.03.2020 को समाप्त होने वाले वर्ष या अगले आदेशों तक, जो भी पहले हो, एक वर्ष की अवधि के लिए दोबारा निदेशक नियुक्त किया जाता है।”

वर्ष के दौरान पोस्टल बैलेट/ ई-वोटिंग से पारित संकल्प:

वर्ष 2021 -22 के दौरान पोस्टल बैलेट/ई- वोटिंग से कोई प्रस्ताव पारित नहीं किया गया। इसके अलावा आगामी एजीएम में भी पोस्टल बैलेट के माध्यम से कोई संकल्प पारित करने का प्रस्ताव नहीं है।

प्रकटन:

- वर्ष के दौरान निदेशकों या उनके रिश्तेदारों से कोई वस्तुपरक लेन-देन नहीं हुआ जिससे कंपनी के हितों पर व्यापक प्रभाव पड़ा हो।
- जैसाकि सेबी (एलओडीआर) विनियमों के अंतर्गत वांछित है सीईओ एवं सीएफओ ने विनिर्दिष्ट मामलों को बोर्ड और लेखापरीक्षा एवं आचार समिति को प्रमाणित किया है। सेबी(एलओडीआर) विनियमों के अंतर्गत श्री वी.कल्याण रामा, अध्यक्ष एवं प्रबंध निदेशक तथा श्री मनोज कुमार दूबे, निदेशक (वित्त) एवं सीएफओ द्वारा विधिवत हस्ताक्षरित एक प्रमाणपत्र दिनांक 19.05.2022 को हुई निदेशक मण्डल की 224 वीं बैठक में दिनांक 31.03.2022 को समाप्त वित्त वर्ष में कंपनी के वार्षिक वित्तीय विवरणों पर विचार करते समय निदेशक मण्डल के समक्ष रखा गया
- कॉनकॉर बोर्ड ने बोर्ड सदस्यों और वरिष्ठ प्रबंधन कर्मियों के लिए, 1 जनवरी, 2006 से प्रभावी, आचार-संहिता तैयार की है। कंपनी के ढाँचे और रिपोर्टिंग स्वरूपों में बदलाव को शामिल करने के लिए वर्ष के दौरान आचार संहिता को समय-समय पर संशोधित किया गया है। इसके अतिरिक्त, एतदद्वारा प्रमाणित एवं घोषित किया जाता है कि दिनांक 31.03.2022 को समाप्त वित्तीय वर्ष के लिए बोर्ड सदस्यों के साथ-साथ वरिष्ठ प्रबंधन कर्मियों ने आचार संहिता के प्रावधानों के अनुपालन की पुष्टि की है। उपरोक्त की पुष्टि करते हुए इस संबंध में घोषणा इसके साथ संलग्न है। उपर्युक्त आचार संहिता कंपनी की वेबसाइट http://www.concorindia.com/assets/pdf/Code_of_conduct.pdf पर उपलब्ध है।
- कंपनी ने निर्धारित समय पर निर्धारित प्रारूप में निगमित शासन पर रिपोर्ट स्टॉक एक्सचेंज, रेल मंत्रालय एवं लोक उद्यम विभाग को प्रस्तुत की है।
- कंपनी अधिनियम, 2013 की धारा 177 और सूचीबद्धता विनियमावली के अनुसरण में कॉनकॉर की अपनी व्हिसल ब्लोअर पॉलिसी है जिससे एक सतर्कता तंत्र स्थापित है। यह तंत्र निदेशकों और कर्मचारियों को अनैतिक व्यवहार, वास्तव में अथवा

संदेहास्पद धोखाधड़ी आदि से संबंधित सही रिपोर्ट दिए जाने में मददगार है। उक्त तंत्र उन व्यक्तियों के उत्पीड़न के खिलाफ पर्याप्त सुरक्षा उपाय भी प्रदान करता है और उपयुक्त या असाधारण मामलों में लेखा परीक्षा और आचार समिति के अध्यक्ष तक सीधी पहुँच का प्रावधान करता है। इस संबंध में कंपनी यह सुनिश्चित करती है कि किसी भी कर्मचारी को लेखापरीक्षा एवं आचारण समिति से मिलने से रोका न जाए। कंपनी की व्हिसल ब्लोअर पॉलिसी कंपनी की वेबसाइट <http://www.concorindia.com/assets/pdf/WhistleBlowerPolicy.pdf> पर उपलब्ध है।

- vi) भारतीय प्रतिभूति एवं विनियम बोर्ड (सेबी) (अंतरंग व्यापार का प्रतिषेध) विनियम 1992 (समय-समय पर यथा संशोधित) के प्रावधानों के अनुपालन में और अप्रकाशित मूल्य संवेदनशील जानकारी का दुरुपयोग रोकने के लिए कंपनी ने निदेशकों और कर्मचारियों के लिए अंतरंग व्यापार प्रतिषेध नीति अपनाई है। यह नीति निर्दिष्ट कर्मचारियों से सावधिक प्रकटीकरण के साथ-साथ ऐसे व्यक्तियों द्वारा लेन- देन की पूर्व मंजूरी की सुविधा भी प्रदान करती है। यह पॉलिसी समय समय पर अद्यतन की गयी है और कंपनी की वेबसाइट http://www.concorindia.com/assets/pdf/CONCOR_INSIDER_TRADING_DISCLOSURE_RULES.pdf पर उपलब्ध है।
- vii) कंपनी की लाभांश वितरण पॉलिसी(डीडीपी) वार्षिक रिपोर्ट में अलग से दी गई है तथा कंपनी की वेबसाइट में (निवेशक संबंध खंड) में 'Investors Relations Section' at <https://concorindia.co.in/assets/pdf/CONCOR-Dividend-Distribution-Policy.pdf> पर उपलब्ध है।
- viii) कंपनी ने जोखिम प्रबंधन समितियों और बोर्ड को जोखिम के आकलन और शमन योजनाओं और प्रणालियों के बारे में अवगत करने हेतु प्रक्रिया निर्धारित की है। उनके द्वारा समय-समय पर इसकी समीक्षा की जाती है और यह सुनिश्चित किया जाता है कि जोखिमों का समग्र रूप से एक उचित परिभाषित तंत्र के माध्यम से प्रबंध किया जाता है और समय-समय पर इसकी सूचना दी जाती है।
- ix) कंपनी के पास वैधानिक और प्रक्रियागत अनुपालन की निगरानी हेतु प्रणालियाँ हैं। बोर्ड को उनकी सही स्थिति की जानकारी दी जाती है ताकि कंपनी के लिए प्रयोज्य सभी कानूनों का उचित अनुपालन सुनिश्चित हो सके।
- x) वित्त वर्ष 2021-22 के दौरान निदेशक मण्डल में स्वतंत्र निदेशकों, महिला निदेशक सहित वांछित संख्या में नियुक्ति के अलावा कंपनी केन्द्रीय सार्वजनिक क्षेत्र के उपक्रमों हेतु निगमित शासन से संबन्धित लोक उद्यम विभाग (डीपीई) के दिशानिर्देशों और सेबी (सूचीबद्धता) (बाध्यताएं एवं प्रकटीकरण अपेक्षाएँ) विनियमों की सभी अनिवार्य आवश्यकताओं का विधिवत पालन किया गया है।
- xi) व्यावसायिक उद्देश्यों के अतिरिक्त कोई भी व्यय की मद लेखा पुस्तिकाओं में डेबिट नहीं की गई और न कोई व्यक्तिगत प्रकृति का खर्च निदेशक मण्डल एवं शीर्ष प्रबंधन हेतु वहन किया गया
- xii) चालू वर्ष में, अन्य व्यय 218.78 करोड़ रुपए थे जिसमें प्रशासनिक और कार्यालय व्यय भी शामिल हैं। पिछले साल इस खाते पर 265.45 करोड़ रुपए खर्च किया गया था। चालू और पिछले वर्ष के दौरान कुल व्यय में इस व्यय का प्रतिशत क्रमशः 3.39% और 4.49% था।
- xiii) कंपनी ने निदेशकों या प्रबंधन अथवा उनके परिजनों या कंपनियों या फ़र्मों आदि में किसी सामग्री का, वित्तीय अथवा वाणिज्यिक लेन-देन नहीं किया है जिसमें वह या तो सीधे अथवा उनके रिश्तेदारों के माध्यम से निदेशकों और / या साझेदारों के रूप में उनका हित निहित हो। इसके अलावा, संबंधित पक्षों के साथ लेन-देन व्यापार के सामान्य व्यवहार में है और इसका प्रकटीकरण कंपनी के वित्तीय विवरणों पर टिप्पणियों में संगत लेखांकन मानकों के अनुसार ही किया गया है।
- xiv) आपकी कंपनी अपने संयुक्त उद्यमों और सहायक कंपनियों के बोर्ड में अपने प्रतिनिधियों को नामित करती है और समय-समय पर ऐसी कंपनियों के प्रदर्शन की निगरानी करती है। लिस्टिंग विनियमों और डीपीई दिशानिर्देशों के संदर्भ में, सहायक कंपनियों के प्रदर्शन की अन्य बातों के साथ-साथ लेखापरीक्षा और नैतिकता समिति और बोर्ड द्वारा निम्नानुसार समीक्षा की जाती है
- अ) सहायक कंपनियों के वित्तीय विवरणों की समीक्षा बोर्ड तथा लेखापरीक्षा एवं आचार समिति द्वारा की जाती है।

बी) सहायक कंपनियों की लेखापरीक्षा समिति एवं बोर्ड की बैठकों के कार्यवृत्त कंपनी की लेखापरीक्षा एवं आचार समिति तथा कंपनी बोर्ड के सामने रखे जाते हैं।

- xv) आपकी कंपनी की सेबी (एलओडीआर) विनियम तथा कॉर्पोरेट गवर्नेंस के डीपीई दिशानिर्देशों के संदर्भ में सूचीबद्ध या गैरसूचीबद्ध भारतीय सहायक कंपनियाँ नहीं हैं।
- xvi) सेबी(एलओडीआर) विनियम के विनियम 16(1)(सी) के अंतर्गत अपेक्षित 'मैटिरियल सब्सिडरीज' के निर्धारण हेतु कॉनकॉर ने पॉलिसी बनाई है जिसे कंपनी की वेबसाइट http://www.concorindia.com/assets/pdf/CONCOR_Policy_MRPT.pdf पर डाला गया है।
- xvii) बोर्ड के सदस्यों ने उनकी आवश्यकताओं के आधार पर समय-समय पर विभिन्न गोष्ठियों, सम्मेलनों, प्रशिक्षण कार्यक्रमों में भाग लिया। इसके अतिरिक्त, निदेशकों को प्रशिक्षण प्रदान करने संबंधी लोक उद्यम विभाग (डीपीई) द्वारा जारी कॉर्पोरेट शासन दिशानिर्देशों की आवश्यकता के अनुसार कंपनी विभिन्न पहलें करती है और निदेशकों को डीपीई, स्कोप तथा अन्य प्रतिष्ठित एजेंसियों द्वारा समय-समय पर आयोजित प्रशिक्षण कार्यक्रमों के लिए नामित किया जा रहा है। कंपनी अपने नए स्वतंत्र निदेशकों के लिए परिचयात्मक कार्यक्रम भी संचालित करती है। इस संबंध में कंपनी की नीति इसकी वेबसाइट -- <http://www.concorindia.com/assets/pdf/Policy%20on%20Familiarisation%20program.pdf> पर डाली गई है। निदेशकों को वर्ष के दौरान प्रदान किए गए प्रशिक्षणों का विवरण कंपनी की वेबसाइट <http://www.concorindia.com/assets/pdf/DetailsoftrainingImpartedtoIndependentDirectors.pdf> पर दिया गया है।
- xviii) एनएसई और बीएसई द्वारा लगाए गए जुर्माने को छोड़कर, पिछले तीन वर्षों के दौरान पूंजी बाजार से संबंधित किसी भी मामले पर गैर-अनुपालन के कारण स्टॉक एक्सचेंजों या सेबी या किसी वैधानिक प्राधिकरण द्वारा कंपनी पर लगाए गए दंड / सख्ती का कोई उदाहरण नहीं था, नीचे वर्णित मामलों के संबंध में:

एक मामला कंपनी के बोर्ड में अपेक्षित संख्या में स्वतंत्र निदेशकों के न होने का था। कंपनी के निदेशक मंडल (बीओडी) को उपरोक्त के बारे में अवगत कराया गया था और बीओडी द्वारा यह निर्णय लिया गया था कि स्वतंत्र निदेशकों की नियुक्ति सरकार द्वारा की जाती है और कंपनी नियमित रूप से सरकार से स्वतंत्र निदेशकों की अपेक्षित संख्या में नियुक्त करने का अनुरोध करती रही है। अपने बोर्ड पर, इसलिए एक सरकारी कंपनी होने के नाते कॉनकॉर द्वारा जुर्माना देय नहीं है। बीओडी के उपरोक्त निर्णय के अनुसार, बीएसई और एनएसई द्वारा उपरोक्त तिमाहियों के लिए लगाए गए जुर्माने का भुगतान कंपनी द्वारा नहीं किया गया था। बीओडी के फैसले की जानकारी स्टॉक एक्सचेंज और प्रशासनिक मंत्रालय यानी रेल मंत्रालय को दी गई।

अन्य मामले 30.09.2021 को समाप्त छमाही के लिए संबंधित पार्टी लेनदेन के लिए एक्सबीआरएल प्रारूप में जानकारी प्रदान करने में देरी, 31.12.2021 को समाप्त तिमाही के लिए लेखा परीक्षा समिति की संरचना और नामांकन और पारिश्रमिक की संरचना से संबंधित हैं। तिमाहियों के कुछ भाग के लिए समिति 31.12.2021 और 31.03.2022 को समाप्त हुई। इन मामलों में, तकनीकी खराबी का हवाला देते हुए और प्रासंगिक अवधि के दौरान बोर्ड में स्वतंत्र निदेशकों की अपेक्षित संख्या नहीं होने के कारण, कंपनी ने स्टॉक एक्सचेंजों से लगाए गए जुर्माने को माफ करने का अनुरोध किया है। इन मामलों के संबंध में कंपनी की ओर से कोई अनुपालन लंबित नहीं है क्योंकि वर्ष 2021-22 के लिए सभी आवश्यक अनुपालन किए जा चुके हैं। इसके अलावा, इन मामलों को निदेशक मंडल और प्रशासनिक मंत्रालय यानी रेल मंत्रालय को सूचित कर दिया गया है।

जीएसटी सहित पिछले तीन वर्षों की विभिन्न तिमाहियों (दिसंबर 2018, मार्च 2019, जून 2019, सितंबर 2019, दिसंबर 2020, मार्च 2021, जून 2021, सितंबर 2021, दिसंबर 2021 और मार्च 2022) के दौरान बीएसई और एनएसई द्वारा लगाया गया कुल रु.1,11,55,720/- जुर्माना था इसके बाद, स्टॉक एक्सचेंजों में कंपनी के प्रतिनिधित्व पर विचार करते हुए, एनएसई ने दिसंबर 2018, मार्च 2019, जून 2019 और सितंबर 2019 की तिमाहियों के लिए उनके द्वारा लगाए गए कुछ जुर्माने को माफ कर दिया है। कंपनी ने एनएसई और बीएसई से अन्य तिमाहियों के लिए लगाए गए जुर्माने को माफ करने का अनुरोध किया है। साथ ही और उसी पर उनके निर्णय का इंतजार है।

- xix) वर्ष के दौरान, कार्यरत कंपनी सचिव से अर्धवार्षिक प्रमाणपत्र (त्रों) जिससे पुष्टि होती है कि कंपनी ने शेयर अंतरण हेतु आवश्यक कार्रवाई का अनुपालन किया है [सेबी(एलओडीआर)विनियमन, 2015 के अंतर्गत विनियम 40] और शेयरपूँजी लेखापरीक्षा रिपोर्ट की त्रैमासिक पुनर्रचना [सेबी (डिपोजिटरिज एंड पार्टिसिपेंट्स) के अंतर्गत अधिनियम, 1996] प्राप्त किए गए तथा इन्हें निर्धारित समय पर शेयर बाजारों को भी भेजा गया
- xx) विनियामकों, न्यायालय अथवा न्यायाधिकरणों द्वारा कोई ऐसा महत्वपूर्ण आदेश पारित नहीं किया गया जिससे भविष्य में कंपनी की लाभकारी स्थिति और इसके परिचालन पर कोई प्रभाव पड़े।
- xxi) लेखापरीक्षकों द्वारा लेखापरीक्षा एवं आचार समिति अथवा बोर्ड को किसी धोखाधड़ी की रिपोर्ट नहीं की गई।
- xxii) निदेशकों का कथन है कि प्रयोज्य सेक्रेटोरियल स्टैंडर्ड अर्थात एसएस-1 एवं एसएस-2, जोकि क्रमशः निदेशक मंडल की बैठकों, सामान्य बैठकों से संबंधित है, का कंपनी द्वारा विधिवत पालन किया गया है।
- xxiii) श्री सतेंद्र कुमार, श्री केदाराशीष बापट, श्री चेतसो ग बिंक्रमसिंह तेरांग और श्रीमती। चंद्र रावत को वर्ष के दौरान कंपनी के बोर्ड में स्वतंत्र निदेशक के रूप में नियुक्त किया गया था और उनकी निष्ठा, विशेषज्ञता और अनुभव को देखते हुए, बोर्ड कंपनी के बोर्ड में शेयरधारकों द्वारा उनकी नियुक्ति की सिफारिश करता है।
- xxiv) कंपनी के सभी स्वतंत्र निदेशकों ने यह घोषणा की है कि वे अधिनियम एवं सूचीबद्धता विनियमों के अंतर्गत वर्णित मानदंडों को पूरा करते हैं। उपरोक्त पुष्टि के आधार पर यह सुनिश्चित किया जाता है कि निदेशक स्वतन्त्रता संबंधी मानदंडों को पूरा करते हैं
- xxv) 2021-22 के दौरान, मेसर्स एस एन नन्दा एवं कंपनी, कंपनी के वैधानिक लेखा परीक्षक और फर्म/ नेटवर्क संस्था के नेटवर्क में सभी इकाइयां जिनमे वैधानिक लेखापरीक्षक एक हिस्सा है, यदि कोई हो, को कंपनी और उसकी सहायक कंपनियों द्वारा समेकित आधार पर जीएसटी के बिना कुल 29.95 लाख रु शुल्क का भुगतान किया गया।
- xxvi) कार्यस्थल पर महिलाओं के यौन उत्पीड़न(रोकथाम- निषेध, निवारण) अधिनियम, 2013 के संबंध में वर्ष 2021-22 एक शिकायत दर्ज की गई जिसके लिए जांच की जा रही है और उसकी रिपोर्ट नामित कमेटी द्वारा दी जाएगी।

संचार के माध्यम :

वेबसाइट को अद्यतन करना

संचार के इलेक्ट्रॉनिक माध्यमों के संबंध में, कंपनी के तिमाही अनअंकेक्षित वित्तीय परिणामों, अंशधारिता पैटर्न और वार्षिक रिपोर्ट को कंपनी की वेबसाइट www.concorindia.co.in पर दर्शाया जाता है तथा समय-समय पर उपलब्ध कराई गयी सूचनाओं के आधार पर वेबसाइट को अद्यतन किया जाता है। निविदा प्रक्रिया में पारदर्शिता सुनिश्चित करने हेतु विभिन्न क्षेत्रीय कार्यालयों/विभागों की निविदाओं को वेबसाइट पर डाला जाता है और सेंट्रल पब्लिक प्रोक्योरमेंट पोर्टल(सीपीपीपी) <http://eprocure.gov.in> पर भी इसे दर्शाया जाता है। कॉनकॉर ने हाल ही में अपने कॉर्पोरेट वेबसाइट को और अधिक उपयोगकर्ता के अनुकूल और सूचनात्मक बनाने हेतु पुनः डिजाइन किया है। कॉनकॉर की वेबसाइट पर निवेशकों से संबंध शीर्षक पृष्ठ पर सेबी के दिशानिर्देशों के अनुपालन में निवेशकों से संबन्धित विभिन्न प्रकार का अद्यतन विवरण उपलब्ध है।

ऑटो मेल

ग्राहकों/हितधारकों को सभी वाणिज्यिक प्रणालियों और अन्य ऑनलाइन प्रणालियों से आवश्यकता के अनुसार ऑटो मेल भेजी जा रही है।

एसएमएस आधारित कंटेनर पूछताछ

कॉनकॉर अपने ग्राहकों के लिए एसएमएस आधारित कंटेनर ट्रैकिंग सुविधा उपलब्ध कराता है। यह वेबसाइट पर कंटेनरों की 'ट्रेक एंड ट्रेस' पूछताछ के अनुरूप सुविधा है। यह एक ऐसी सुविधा है जिसके जरिये कोई भी ग्राहक अपने मोबाइल फोन से एक एसएमएस

(sms) भेजकर अपने कंटेनर की स्थिति जान सकता है। इस प्रकार की पूछताछ 'ci टाइप करके सिंगल स्पेस देकर कंटेनर नं.' लिखकर (एक्जिम कंटेनरों के लिए) और 'cd सिंगल स्पेस देकर कंटेनर नं.' (डोमेस्टिक कंटेनरों के लिए) टाइप करके और इसे 56677 पर भेज कर की जा सकती है।

ऑटो एसएमएस

कॉनकॉर ने अपने ग्राहक के लिए पीडीए क्रेडिट तथा कर्मचारियों के लिए वेतन एवं प्रतिपूर्ति क्रेडिट तथा वेंडर को किए जाने वाले भुगतान के लिए एसएमएस अलर्ट प्रणाली शुरू की है।

वित्तीय सूचना

वित्तीय निष्पादन पर सुसंगत, प्रासंगिक और विश्वसनीय जानकारी को समय पर प्रकट करना सुशासन के मूल में है। इस उद्देश्य से अधिकतम शेयरधारकों तक पहुँच बनाने हेतु, वर्ष 2020-2021 के दौरान कंपनी के वित्तीय परिणामों के बारे में शेयर बाजारों को सूचित किया गया और देशभर में व्यापक प्रसार वाले शीर्ष दैनिक समाचार पत्रों में इन्हें प्रकाशित किया गया। इसके अतिरिक्त वित्तीय परिणामों और शेयर होल्डिंग पैटर्न से संबन्धित अद्यतन जानकारी और अन्य प्रकटन कंपनी की वेबसाइट पर हैं।

कंपनी से संबंधित सभी महत्वपूर्ण जानकारी प्रत्येक वित्तीय वर्ष के लिए वार्षिक रिपोर्ट में उल्लिखित है, जिसमें अन्य बातों के साथ-साथ अंकेक्षित वित्तीय विवरण (एकल आधार पर और समेकित), निदेशकों की रिपोर्ट, लेखापरीक्षकों की रिपोर्ट, निगमित शासन पर रिपोर्ट आदि हैं, जोकि सदस्यों एवं इसके लिए अधिकृत अन्य को वितरित की गयी है।

निवेशक/विश्लेषक बैठक

कंपनी के तिमाही, अर्धवार्षिक और वार्षिक वित्तीय परिणामों के पश्चात निवेशकों और विश्लेषकों की बैठक बुलाई गई। विश्लेषकों अथवा निवेशकों की बैठक की प्रस्तुति एवं कार्यक्रम कंपनी वेबसाइट पर डाला गया है और स्टॉक एक्सचेंज में दिया गया है। संस्थागत निवेशकों तथा वित्तीय विश्लेषकों के साथ किसी बैठक / प्रस्तुति में अप्रकाशित कीमत संवेदी जानकारी पर चर्चा नहीं की जाती।

वेबसाइट

कंपनी की वेबसाइट(www.concorindia.co.in) में निवेशकों हेतु समर्पित एक अलग खंड 'निवेशक संबंध' है जिसमें शेयर धारकों की जानकारी उपलब्ध है।

वार्षिक रिपोर्ट

कंपनी की वार्षिक रिपोर्ट जिसमें अन्य बातों के साथ-साथ लेखापरीक्षित वित्तीय विवरण, लेखापरीक्षित समेकित वित्तीय विवरण, बोर्ड की रिपोर्ट, लेखापरीक्षकों की रिपोर्ट तथा अन्य महत्वपूर्ण जानकारियां हैं, सभी सदस्यों तथा सभी अधिकृत लोगों को प्रेषित की गई है। प्रबंधन विचार-विमर्श एवं विश्लेषण (MD &A) तथा व्यावसायिक जिम्मेदारी रिपोर्ट इस वार्षिक रिपोर्ट का एक भाग है। कंपनी की वार्षिक रिपोर्ट कंपनी की वेबसाइट <http://www.concorindia.co.in> पर उपलब्ध है जहां से इसे डाउनलोड किया जा सकता है।

वित्तीय वर्ष 2021 -22 के संबंध में एमसीए द्वारा दिनांक 5 मई 2022 के साधारण परिपत्र संख्या 2/2021 के माध्यम से प्रदान की गयी छूट के संदर्भ में जिसे दिनांक 13 जनवरी 2021, के साधारण परिपत्र संख्या 20/2020 और 5 मई 2020 के साधारण परिपत्र 14/2020 तथा सेबी के दिनांक 8 अप्रैल 2020 के साधारण परिपत्र संख्या 17/2022 दिनांक 13 अप्रैल 2020 एवं **SEBI/HO/CFD/ CMD2/CIR/P/2022/62** दिनांक 13 मई 2020 के साथ पढ़ा जा सकता है। वार्षिक रिपोर्ट 2021-22 उन्हीं सदस्यों को वितरित की गयी है जिनके ई-मेल आईडी (email - IDs) कंपनी के पास इलेक्ट्रॉनिक मोड में उपलब्ध हैं, कंपनी के सदस्यों को वार्षिक रिपोर्ट को कोई प्रति मुद्रित रूप में वितरित नहीं की जा रही है।

अध्यक्ष का संभाषण :

अध्यक्ष के भाषण की मुद्रित प्रति वार्षिक सामान्य बैठक में सभी शेयर धारकों को उपलब्ध कराई गयी। भाषण की एक प्रति वेबसाइट पर डाल दी गई है तथा शेयर बाजारों को भी भेजी गई है।

निवेशकों को अनुस्मारक:

इक्विटी शेयरों पर अदत्त/अदावी लाभांश राशि से संबंधित अनुस्मारक रिकॉर्ड के अनुसार प्रतिवर्ष शेयर धारकों /डिबेंचर धारकों को भेजा जाता है।

एनएसई इलेक्ट्रॉनिक एप्लिकेशन प्रोसेसिंग सिस्टम(एनईएपीएस) :

कॉर्पोरेट के लिए एनएसई ने वेब बेस्ड एप्लिकेशन एनईएपीएस डिजाइन की है। सभी सावधिक/ इवेंट आधारित अनुपलना संबंधी विवरण जैसे शेयर होल्डिंग पैटर्न, कॉर्पोरेट गवर्नेंस रिपोर्ट, मीडिया रिलीज, निवेशकों की शिकायत आदि एनईएपीएस में इलेक्ट्रॉनिक रूप से दर्ज किया जाता है।

बीएसई कॉर्पोरेट कमप्लायन्स एंड लिस्टिंग सेंटर (लिस्टिंग सेंटर) :

बीएसई लिस्टिंग सेंटर कॉर्पोरेट के लिए डिजायन की गयी वेब बेस्ड एप्लिकेशन है। साविधिक/ इवेंट आधारित अनुपलना संबंधी विवरण जैसे शेयर होल्डिंग पेटर्न, कॉर्पोरेट गवर्नेंस रिपोर्ट, मीडिया रिलीज, निवेशकों की शिकायत आदि लिस्टिंग सेंटर पर इसमें इलेक्ट्रॉनिक रूप से दर्ज किया जाता है।

सेबी शिकायत निवारण प्रणाली [सेबी कम्प्लेंट रिड्रेस सिस्टम (एससीओआरईएस)] :

निवेशकों की शिकायतें केंद्रीकृत (सेंट्रलाइज्ड) वेब आधारित शिकायत निवारण प्रणाली (कम्प्लेंट रिड्रेसल सिस्टम) से प्रोसेस की जाती है। इस प्रणाली की मुख्य विशेषता सभी शिकायतों का केंद्रीकृत डाटा बेस, संबंधित कंपनियों द्वारा कृत कार्रवाई रिपोर्ट की ऑनलाईन अपलोडिंग तथा निवेशकों के लिए उनकी शिकायतों पर कृत कार्रवाई देखने और उनकी वर्तमान स्थिति जानने की सुविधा उपलब्ध है।

लाभांश:

लेखापुस्तिकाओं को बंद करना एवं लाभांश भुगतान की तिथियां

वित्तीय वर्ष 2021-22 के दौरान निदेशक मण्डल ने लाभांश के भुगतान की अनुशंसा कर दी, जिसके लिए क्रमशः रिकार्ड डेट/ बुक क्लोजर और लाभांश भुगतान की तिथियों का विवरण निम्नलिखित है:

क्रमांक	घोषित लाभांश	लाभांश	रिकार्ड डेट/ बुक क्लोजर	लाभांश भुगतान की तिथि
1.	1 st अन्तरिम लाभांश	80% (5/- रु. के प्रत्येक शेयर पर 4.00 रु. प्रति शेयर)	03.11.2021	16.11.2021
2.	2 nd अंतिम लाभांश	40% (5/- रु. के प्रत्येक शेयर पर 2.00 रु. प्रति शेयर)	03.02.2022	14.02.2022 से
3.	अंतिम लाभांश	60% (5/- रु. के प्रत्येक शेयर पर 3.00 रु. प्रति शेयर)	22.09.2022 से 28.09.2022	03.10.2022 से आगे

इसके साथ ही, कंपनी ने 31 मार्च, 2022 को समाप्त वर्ष हेतु प्रदत्त इक्विटी शेयर कैपिटल पर कुल लाभांश 60% (5 रु. प्रति इक्विटी शेयर पर 3.00 रु. प्रति शेयर) का प्रस्ताव दिया है जिसका शेयर होल्डरों द्वारा एजीएम में अनुमोदन के उपरांत भुगतान किया जाएगा।

मेल आईडी/ एनईसीएस अधिदेश/ बैंक विवरण / पते में परिवर्तन

बैंक विवरण / पते में परिवर्तन मेनडेट/ईमेल आईडी हेतु सदस्य संपर्क कर सकते हैं -

- यदि शेयरों को भौतिक रूप में रखा गया है तो कंपनी या कंपनी के आर एंड टीए से।
- यदि शेयरों को इलेक्ट्रॉनिक मोड में रखा गया है तो डिपोजिटरी पार्टिसिपेंट्स(डीपी) से। कंपनी/आर एंड टीए ऐसे किसी भी अनुरोध पर विचार नहीं करेगा, यदि कोई है।

(डीपी) के रिकार्ड में लिखित है, को लाभांश वारंटों पर ओवरप्रिंट या इलेक्ट्रॉनिक माध्यम से लाभांश के भुगतान के उद्देश्य हेतु, जहां कहीं प्रयोज्य हो, प्रयोग किया जाता है। अतः यह आवश्यक है कि इलेक्ट्रॉनिक मोड में शेयर रखने वाले सदस्य यह सुनिश्चित करें कि उन्होंने डीपी रिकार्ड में अपना बैंक खाता विवरण और/या 9 अंकों का एमआईसीआर नंबर ठीक लिखवाया है ताकि कोई अस्वीकृति न हो। डीपी के रिकार्ड में लिखित लाभांश अधिदेश के अनुसार, लाभांश राशि सीधे शेयरधारक के बैंक खाते में जमा की जाएगी। लाभांश राशि के जमा होने की पुष्टि पास बुक/बैंक स्टैटमेंट से भी की जा सकती है।

भुगतान न हुए/अदावी राशि का निवेशक शैक्षिक एवं सुरक्षा निधि में हस्तांतरण:

भुगतान न हो पाए एवं अदावी लाभांश राशि को, यदि यह भुगतान देय तिथि से सात वर्ष तक न हो, निवेशक शैक्षिक एवं संरक्षा निधि जो केंद्र सरकार द्वारा इस उद्देश्य स्थापित किया गया है, में अंतरित करना आवश्यक है।

वर्ष के दौरान आपकी कंपनी ने वित्तीय वर्ष 2013-14 के लिए अप्रदत्त / अदावी अंतिम लाभांश के लिए निवेशक शिक्षा और संरक्षा कोष (IEPF में 58141 रु की राशि अंतरित की थी। वर्ष 2014-15 के लिए भी अप्रदत्त / अदावी अन्तरिम लाभांश की 102016/- रु की राशि निवेशक शैक्षिक एवं संरक्षा कोष में अंतरित होनी थी जोकि 16.04.2022 को कोष में अंतरित की गयी। पिछली

वार्षिक सामान्य बैठक (AGM) की तिथि अप्रदत्त / अदावी लाभांश के संबंध में विवरण अंशधारक के नाम को दर्शाते हुए, लाभांश की राशि आदि कंपनी की वेबसाइट http://www.concorindia.co.in/assets/pdf/unpaid_note.PDF पर भी उपलब्ध है।

वित्तीय वर्ष 2014-15 के लिए अप्रदत्त / अदावी अंतिम लाभांश जो निवेशक शिक्षा एवं संरक्षण कोष में अंतरण हेतु देय है, का दावा सदस्यों द्वारा 10.10.2022 से पहले किया जाना चाहिए। निर्धारित तिथि के बाद उक्त राशि के संबंध में कंपनी के खिलाफ कोई दावा नहीं होगा। सन्निकट वित्तीय वर्षों के लिए IEPF को अप्रदत्त/ अदावी लाभांश के अंतरण की नियत तारीखें निम्नलिखित हैं:

क्रम सं	वित्त वर्ष	लाभांश का प्रकार	लाभांश (%)	अदेय लाभांश के दावे की अंतिम तिथि	ईआईपीएफ ट्रांसफर की नियत तिथि
1	2014-15	अंतिम	54	10.10.2022	09.11.2022
2	2015-16	अंतरिम अंतिम	80 55	01.03.2023 19.10.2023	31.03.2023 18.11.2023

चूंकि, आईआईपीएफ की अप्रदत्त/ अदावी राशि के अंतरण के बाद, कोई भी दावा कंपनी / आर एंड टी ए के खिलाफ नहीं होगा, वे सदस्य जिन्होंने अभी तक अपने लाभांश वारंट को भुनाया नहीं है वे ऐसे वारंट के बदले में उक्त ओर से आवश्यक औपचारिकताएँ पूरी करने पर डिमांड ड्राफ्ट जारी करने के लिए आर एंड टी ए / कंपनी से संपर्क कर सकते हैं।

निवेशक शिक्षा एवं सुरक्षा कोष में शेयरों का अंतर.

शेयरधारक इस बात पर ध्यान दें कि कंपनी अधिनियम 2013 के लागू प्रावधानों के अनुसार और कॉर्पोरेट मंत्रालय द्वारा अधिसूचित शिक्षा एवं संरक्षण निधि अथॉरिटी (अकाउंटिंग, ऑडिट, ट्रांसफर और रिफंड) नियम 2016 ('नियम') के प्रावधान, 7 सितम्बर 2016 से प्रभावी, समय समय पर यथा संशोधित के अनुसार सभी अप्रदत्त अथवा अदावी लाभांशों को सात साल पूरे होने के पश्चात कंपनी को केंद्र सरकार द्वारा स्थापित निवेशक शिक्षा और संरक्षण निधि ('IEPF') में अंतरित किया जाना चाहिए। नियमों में, अन्य बातों के साथ ऐसे सभी शेयरों के IEPF अथॉरिटी को अंतरण का प्रावधान है जिनके संबंध में पिछले सात सालों या उससे ज़्यादा समय से लाभांश का भुगतान नहीं किया गया है। कंपनी अधिनियम 2013 के प्रावधानों के अनुसार, कंपनी ने 5/-रु के 3134 ऐसे इक्विटी शेयर अंतरित किए हैं जिनके संबंध में इन नियमों के तहत प्रचलित प्रावधानों के अनुसार शेयरधारकों द्वारा आईआईपीएफ अथॉरिटी से पिछले सात सालों से लाभांश हेतु दावा नहीं किया गया, इसलिए शेयरधारकों को अपने उस लाभांश हेतु दावा करने की सलाह दी जाती है जो कि कंपनी या इसके रजिस्ट्रार और शेयर ट्रांसफर एजेंट से अप्रदत्त/अदावी रह गया है। चूंकि कंपनी को ऐसे शेयर जिनके लिए लगातार पिछले सात साल से या अधिक समय से लाभांश का भुगतान नहीं किया गया है और न ही शेयरधारकों द्वारा इसके लिए दावा किया गया है। कंपनी के पास पड़ी अप्रदत्त एवं अदावी राशियों और आईआईपीएफ को अंतरित किए गए शेयरों का विवरण अपनी वेबसाइट पर अपलोड किया है और इसे www.concorindia.co.in पर देखा जा सकता है।

शेयरधारकों हेतु सामान्य जानकारी:

- (i) वार्षिक सामान्य बैठक की संख्या : 34 वीं वार्षिक सामान्य बैठक
दिनांक : 28-09-2022
समय : 3.00 बजे सायं भारतीय समयानुसार
स्थान : अन्य ऑडियो विजुअल माध्यमों से।

(ii) वित्तीय कैलेण्डर

प्रथम, द्वितीय एवं तृतीय, तिमाही के अनअंकेक्षित वित्तीय परिणाम	-	तिमाही समाप्ति के 45 दिनों के अंदर
उपरोक्त अनअंकेक्षित तिमाही वित्तीय परिणामों पर सीमित समीक्षा रिपोर्ट	-	तिमाही समाप्ति के 45 दिनों के अंदर
निदेशक बोर्ड द्वारा वार्षिक लेखा का अनुमोदन एवं प्रमाणीकरण	-	वित्तीय वर्ष की समाप्ति के 60 दिनों
शेयरधारकों द्वारा लेखापरीक्षित वार्षिक लेखा अंगीकार करना	-	30th सितंबर, 2022 से पूर्व

- (iii) पुस्तिका को बन्द रखने की तिथि : 22.09.2022 से 28.09.2022 (दोनों दिन मिलाकर)
(iv) लाभांश भुगतान की तिथि : घोषणा के 30 दिनों के अंदर
(v) स्टॉक एक्सचेंजों पर सूचीबद्धता : (ए) दि बॉम्बे स्टॉक एक्सचेंज लिमिटेड,
फिरोज जीजीभाई टॉवर्स, दलाल स्ट्रीट फोर्ट,
मुंबई - 400 001

(बी) नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड,
'एक्सचेंज प्लाजा', बांद्रा - कुर्ला कॉम्प्लेक्स,
बांद्रा(पूर्वी), मुंबई - 400051

(vi) सिक्योरिटी कोड एवं आईएसआईएन नं.

एनएसई
बीएसई
आईएसआईएन

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(vii) बाजार भाव आंकड़े (रु में)

महिना	एनएसई		बीएसई	
	उच्चतम	न्यूनतम	उच्चतम	न्यूनतम
अप्रैल, 21	608.25	542.00	608.45	542.00
मई, 21	694.00	555.05	694.00	555.10
जून, 21	748.00	669.00	748.20	668.75
जुलाई, 21	704.55	628.05	704.20	628.00
अगस्त, 21	716.00	638.00	715.95	638.35
सितंबर, 21	754.40	676.25	754.10	678.40
अक्टूबर, 21	722.00	634.00	722.00	633.95
नवंबर, 21	710.80	581.85	710.50	582.40
दिसंबर, 21	656.35	593.30	656.30	593.25
जनवरी, 22	696.45	600.55	696.25	601.00
फरवरी, 22	666.00	556.00	666.35	556.50
मार्च, 22	705.00	556.00	705.30	556.10

(viii) शेयर बाजार सूचकांक

महिना	एनएसई		बीएसई	
	उच्चतम	न्यूनतम	उच्चतम	न्यूनतम
अप्रैल, 21	15044.35	14151.40	50,375.77	47,204.50
मई, 21	15606.35	14416.25	52,013.22	48,028.07
जून, 21	15915.65	15450.90	53,126.73	51,450.58
जुलाई, 21	15962.25	15513.45	53,290.81	51,802.73
अगस्त, 21	17153.50	15834.65	57,625.26	52,804.08
सितंबर, 21	17947.65	17055.05	60,412.32	57,263.90
अक्टूबर, 21	18604.45	17452.90	62,245.43	58,551.14
नवंबर, 21	18210.15	16782.40	61,036.56	56,382.93
दिसंबर, 21	17639.50	16410.20	59,203.37	55,132.68
जनवरी, 22	18350.95	16836.80	61,475.15	56,409.63
फरवरी, 22	17794.60	16203.25	59,618.51	54,383.20
मार्च, 22	17559.80	15671.45	58,890.92	52,260.82

(ix) पंजीयक (रजिस्ट्रार) एवं शेयर अंतरण एजेंट : मैसर्स बीटल फाइनेंशियल एंड कंप्यूटर सर्विसिस (प्रा.) लि.,
बीटल हाऊस, तृतीय तल, 99, मदनगीर,

लोकल शॉपिंग सेंटर के पीछे, नई दिल्ली - 110055

फोन नं. 011-29961281-83

ई-मेल आईडी: beetal@beetalfinancial.com

(x) दिनांक 31.03.2022 को शेयरधारिता का वितरण:

इक्विटी शेयरों की संख्या	शेयरधारकों की संख्या	कुल का %	शेयरों की संख्या	कुल का %
01	9,473	6.81	9,473	0.00
02-10	33,285	23.94	2,02,774	0.03
11-50	44,042	31.68	12,60,535	0.21
51-100	18,314	13.17	14,79,051	0.24
101-200	15,589	11.21	23,50,361	0.39
201-750	13,914	10.01	51,24,919	0.84
751-5000	3,396	2.44	53,65,688	0.88
5001-10000	247	0.18	18,14,451	0.30
10001-15000	113	0.08	14,08,376	0.23
15001 & Above*	653	0.48	59,02,78,720	96.88
Total	1,39,026	100.00	60,92,94,348	100.00

* भारत के राष्ट्रपति की 33,38,84,975 इक्विटी शेयरधारिता सहित

(xi) दिनांक 31.03.2022 को शेयरधारिता का भौगोलिक वितरण:

शहर का नाम	शेयरधारकों की संख्या	कुल का %	शेयरों की संख्या	कुल का %
अहमदाबाद	4,160	2.99	5,88,961	0.10
बेंगलौर	7,653	5.50	9,80,744	0.16
चैन्नई	4,698	3.38	7,31,530	0.12
कोलकाता	4,623	3.33	16,28,787	0.27
मुंबई	25,347	18.23	25,92,43,942	42.55
नई दिल्ली*	9,483	6.82	33,78,32,081	55.45
पुणे	6,282	4.52	8,39,999	0.14
अन्य	76,780	55.23	74,48,304	1.21
योग	1,39,026	100.00	60,92,94,348	100.00

* भारत के राष्ट्रपति की 33,38,84,975 इक्विटी शेयरधारिता सहित

(xii) 31.03.2022 को शेयरधारिता पैटर्न

विवरण	शेयरों की संख्या	कुल का %
भारत सरकार	33,38,84,975	54.80
बैंक, वित्तीय संस्थान	2,51,61,899	4.13
विदेशी संस्थागत निवेशक	14,34,27,010	23.54
म्यूचुअल फंड्स एवं यूटीआई	7,79,90,644	12.80
निकाय निगम	25,97,265	0.43
भारतीय जन-साधारण	1,70,95,601	2.81
अप्रवासी भारतीय/ओसीबी	15,48,877	0.25

अन्य	75,88,077	1.24
कुल	60,92,94,348	100.00

- (xiii) शेयरों को डिमैटेरियलाजेशन एवं लिक्विडिटी शेयरों का इलेक्ट्रॉनिक रूप में व्यवसाय करने हेतु कॉनकॉर ने नेशनल सिक्क्योरिटी डिपोजिटरी लिमिटेड (एनएसडीएल) और सेंट्रल डिपोजिटरी सर्विसेज लिमिटेड (सीडीएसएल) के साथ करार किया है। 60,92,94,348 शेयरों में से दिनांक 31.03.2022 तक 60,92,92,992 शेयर इलेक्ट्रॉनिक रूप सूचीबद्ध थे।
- (xiv) बकाया जीडीआर/एडीआर/वारंट या कोई परिवर्तनीय लिखित: लागू नहीं
- (xv) प्लांट लोकेशन : 31-03-2022 की स्थिति के अनुसार कंपनी के पास कुल 61 टर्मिनल हैं जिनसे अपना परिचालन कर रही है। इनमें से 59 कंपनी के अपने टर्मिनल हैं जिनमें से 6 पूर्ण रूप से एग्जिम टर्मिनल, 36 संयुक्त टर्मिनल, 17 पूर्ण रूप से आंतरिक टर्मिनल हैं और शेष 2 टर्मिनलों के लिए इसके अन्य के साथ रणनीतिक गठजोड़ हैं।
- (xvi) पत्राचार हेतु पता : कार्यपालक निदेशक (वित्त) एवं कंपनी सचिव,
भारतीय कंटेनर निगम लिमिटेड,
कॉनकॉर भवन, सी-3, मथुरा रोड, ऑपोजिट अपोलो अस्पताल,
नई दिल्ली - 110020, दूरभाष- 011-41222500
ई-मेल : investorrelations@concorindia.com
- (xvii) अपनी 'हरित पहल' के तहत कम्पनियाँ अब अपने शेयरधारकों को इलेक्ट्रॉनिक रूप से यानि ई-मेल के माध्यम से विभिन्न दस्तावेज़ उपलब्ध करा सकती हैं। आपकी कंपनी इस तरह की स्वागत योग्य पहल के लिए पूरी तरह से प्रतिबद्ध है और तदनुसार अपने शेयरधारकों से अनुरोध करती है कि वे अपने संबंधित डीपी/ कंपनी रजिस्ट्रार को, जैसा मामला हो, अपने ई-मेल आई-डी प्रदान करें या अपडेट करें और इलेक्ट्रॉनिक रूप में दस्तावेज़ प्राप्त करने के लिए अपना विकल्प दें। आमतौर पर वे शेयरधारक जिनके ई-मेल आईडी पहले से ही संबन्धित डिपोजिटरी पार्टनर के पास पंजीकृत हैं और इनसे अर्थात एनएसडीएल/ सीडीएसएल से डाउनलोड किए गए थे और जिन्होंने वार्षिक रिपोर्ट भौतिक रूप (प्रिंटेड) प्राप्त करने का विकल्प नहीं चुना है उन्हें केवल इलेक्ट्रॉनिक रूप में सूचना प्रेषित की जा रही है। हालांकि, कोविड- 19 वैश्विक महामारी के कारण दी गयी छूट के मददेनजर चालू वित्त वर्ष 2021-22 में वार्षिक रिपोर्ट केवल इलेक्ट्रॉनिक रूप में सदस्यों को वितरित की गयी है। इसके अलावा, शेयरधारकों के साथ अन्य सम्प्रेषण भी इलेक्ट्रॉनिक माध्यम से किया जा रहा है।

कृते एवं निदेशक मंडल की ओर से
हस्ता./-

तिथि : 02.09.2022
स्थान : नई दिल्ली

(वी. कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक
DIN: 07201556

**बोर्ड के सदस्यों तथा वरिष्ठ प्रबंधन कार्मिक द्वारा कंपनी की आचार संहिता
के अनुपालन के संबंध में घोषणा**

यह पुष्टि की जाती है कि कंपनी ने अपने बोर्ड सदस्यों और वरिष्ठ प्रबंधन कर्मियों जिसमें निदेशक मंडल, सभी कार्यपालक निदेशक, मुख्य सतर्कता अधिकारी (सीवीओ), मुख्य महाप्रबंधक (सीजीएम), क्षेत्रीय महाप्रबंधक (आरजीएम) शामिल हैं। समूह महाप्रबंधक (जीजीएम) के लिए एक आचार संहिता को अपनाया है। यह आचार संहिता कंपनी की वेबसाइट http://concorindia.co.in/assets/pdf/Code_of_conduct.pdf पर उपलब्ध है।

में पुष्टि करता हूँ कि कंपनी ने 31 मार्च, 2021 को समाप्त वर्ष के संबंध में, बोर्ड के सदस्यों और कंपनी के वरिष्ठ प्रबंधन कर्मियों से प्राप्त जैसाकि उन पर लागू है, आचार संहिता के अनुपालन की घोषणा की गई।

तिथि : 02.09.2022
स्थान : नई दिल्ली

हस्ता./-
(वी. कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक
DIN: 07201556

अनुलग्नक 'सी'



अखिल रोहतगी एंड कंपनी

कंपनी सचिव

21, शामनाथ मार्ग, सिविल लाईंस, दिल्ली-110054

फोन न. : 011-23926504, 9810690633, 8527087435

Email : rohatgi_co_secy@yahoo.co.in
csdelhi84@gmail.com

प्रमाण-पत्र

सेवा में

सदस्यगण,

भारतीय कंटेनर निगम लिमिटेड

हमने, जैसाकि शेयर बाजारों के साथ कॉनकॉर का सेबी (सूचीबद्धता दायित्वों और प्रकटीकरण आवश्यकताओं) विनियमन 2015 [सेबी(एलओडीआर) विनियमन] में अनुबद्ध है, 31 मार्च 2022 को समाप्त हुए वर्ष के लिए भारतीय कंटेनर निगम लिमिटेड द्वारा निगमित शासन की शर्तों तथा केंद्रीय सार्वजनिक क्षेत्र के उद्यमों के लिए लोक उद्यम विभाग तथा भारत सरकार के भारी उद्योग एवं लोक उद्यम मंत्रालय द्वारा जारी दिशा निर्देशों का अनुपालन लिए जाने की जांच की है।

निगमित शासन की शर्तों का अनुपालन करना प्रबंधन का दायित्व है। हमारी जांच भारतीय कंपनी सचिव संस्थान द्वारा जारी निगमित शासन (सर्वश्रेष्ठ प्रैक्टिस मॉडल) के अनुसार उपरोक्त खंड में अनुबद्ध निगमित शासन की शर्तों का अनुपालन सुनिश्चित करने हेतु कंपनी द्वारा अपनाई जा रही प्रक्रियाओं और क्रियान्वयन की समीक्षा तक सीमित है। यह न तो लेखापरीक्षा है और न ही कंपनी के वित्तीय विवरण पर राय की अभिव्यक्ति है।

हमने हमारे ज्ञान और जानकारी के अनुसार प्रमाणीकरण के प्रयोजनों के लिए आवश्यक अभिलेखों, दस्तावेजों, प्रमाण-पत्र एवं आवश्यक सूचना एवं स्पष्टीकरण प्राप्त कर लिए हैं।

हमारी राय में और हमें दी गई सूचना एवं व्याख्या के अनुसार हम प्रमाणित करते हैं कि कंपनी ने सेबी(एलओडीआर) विनियमन के उपरोक्त खंड में वर्णित निगमित शासन की शर्तों तथा लोक उद्यम विभाग द्वारा जारी दिशानिर्देशों का अनुपालन किया है, सिवाय निम्नलिखित को छोड़कर :-

कंपनी ने यह नहीं किया :

1. स्वतंत्र सेबी (एलओडीआर) के विनियम 17 (1) (बी) और कॉरपोरेट गवर्नेंस पर डीपीई दिशानिर्देशों के पैरा 3.1.4 के तहत निदेशक मंडल की संरचना में 31 मार्च, 2022 तक निदेशक, महिला स्वतंत्र निदेशक (निदेशक मंडल के कम से कम आधे) गैर-कार्यकारी निदेशक 50 प्रतिशत) की आवश्यक संख्या अपेक्षित है लेकिन 22 नवंबर, 2021 तक महिला स्वतंत्र निदेशक और 50 प्रतिशत संख्या निदेशकों की नहीं थी ।
2. 14 जुलाई, 2021 से 29 नवंबर, 2021 तक सेबी (एलओडीआर), विनियम 2015 के विनियम 18(1)(बी) के तहत आवश्यक लेखा परीक्षा समिति की उपयुक्त संरचना।
3. 14 जुलाई, 2021 से 29 नवंबर, 2021 और 01 जनवरी, 2022 से 30 मार्च, 2022 तक सेबी (एलओडीआर), विनियम 2015 के विनियम 19(1)(सी) के तहत अपेक्षित नामांकन और पारिश्रमिक समिति की उपयुक्त संरचना।
4. 30 सितंबर 2021 को समाप्त अर्ध वर्ष के लिए सेबी (एलओडीआर) विनियम 2015 के विनियम 23(9) के तहत 'समय सीमा के भीतर' (इसके स्टैंडअलोन और समेकित वित्तीय परिणामों के प्रकाशन की तारीख से 30 दिन) समेकित आधार पर संबंधित पार्टी लेनदेन (आरपीटी) का प्रकटीकरण प्रस्तुत।

हमारा आगे कहना है कि इस तरह का अनुपालन न तो कंपनी की आगे की व्यवहार्यता का आश्वासन है और न ही दक्षता या प्रभावशीलता जिसके साथ प्रबंधन ने कंपनी के मामलों का संचालन किया है।

कृते अखिल रोहतगी एंड कंपनी
कंपनी सचिव
रजिस्ट्रेशन संख्या - P1995DE072900

दिनांक : 02.08.2022
स्थान : नई दिल्ली

हस्ता/-
सीएस दीपक कुमार
साइनेदार
एम न. : F 10189
सीपी : 11372
UDIN : F010189D000729811



अखिल रोहतगी एंड कंपनी
कंपनी सचिव

21, शामनाथ मार्ग, सिविल लाईंस, दिल्ली-110054
फोन न. : 011-23926504, 9810690633, 8527087435
Email : rohatgi_co_secy@yahoo.co.in
csdelhi84@gmail.com

निदेशकों का गैर-अयोग्यता संबंधी प्रमाण-पत्र

[विनियमन 34 (3) और अनुसूची V पैरा सी क्लॉज (10) (i) सेबी के लिस्टिंग
(दायित्व और प्रकटीकरण आवश्यकताएँ) विनियम, 2015]

सेवा में सदस्यगण,

भारतीय कंटेनर निगम लिमिटेड

हमने भारतीय कंटेनर निगम लिमिटेड के उन प्रासंगिक प्रकटीकरणों की जांच की है जिसे निदेशकों ने (सारिणी ए में सूचीबद्ध के रूप में) प्रदान किया है और जिनका CIN L63011DL1988GOI030915 है और पंजीकृत कार्यालय कॉनकॉर भवन, सी-3, मथुरा रोड, अपोलो अस्पताल के सामने, नई दिल्ली-110076 में है (जिसे यहां पर कंपनी संदर्भित किया गया है)। इस प्रमाणपत्र को जारी करने का उद्देश्य, विनियमन 34 (3) के अनुसार भारतीय प्रतिभूति और विनियम बोर्ड की अनुसूची वी पैरा सी क्लॉज 10 (i) के साथ पढ़ें (सूची और दायित्व आवश्यकताओं को सूचीबद्ध करना) विनियम 2015.

हमारी राय और जानकारी के अनुसार और (www.mca.gov.in पोर्टल पर निदेशकों की पहचान संख्या (DIN) सहित) सत्यापन के अनुसार अपेक्षित है। निदेशकों के खुलासे के आधार पर, हम यहाँ प्रमाणित करते हैं कि कंपनी के निदेशक मंडल में से कोई भी निदेशक 31 मार्च, 2022 तक की समाप्त अवधि तक जैसा कि नीचे कहा गया है, भारतीय प्रतिभूति और विनियम बोर्ड, कॉरपोरेट मामलों के मंत्रालय या ऐसे किसी भी वैधानिक प्राधिकरण द्वारा कंपनियों के निदेशक के रूप में नियुक्त या जारी रखने के लिए अयोग्य घोषित नहीं किया गया है।

निदेशकों के नाम	डी आई नंबर	कंपनी में नियुक्ति की तिथि
श्री वेनेलाकांति कल्याण रामा	07201556	03-06-2015
श्री मनोज कुमार दूबे	07518387	31-10-2018
श्री संजय स्वरूप	05159435	01-09-2016
श्री प्रदीप कुमार अग्रवाल	07557080	01-07-2016
श्री केदाराशीष बापट	02535543	09-11-2021
श्री मनोज सिंह	08898995	30-09-2020
श्री राजेश अर्गल	09171980	13-05-2021
श्री सतेंद्र कुमार	09344018	09-11-2021
श्री चोसांग बिक्रमसिंह तेरांग	09401230	16-11-2021
श्रीमती चंद्रा रावत	09409425	23-11-2021
श्री मेलुवित्तलकोचियिल जयशंकर *	08523769	30-07-2019

* श्री मेलुवित्तलकोचियिल जयशंकर का निदेशक के रूप में कार्यकाल 07.07.2022 से समाप्त हो गया।

बोर्ड में प्रत्येक निदेशक की नियुक्ति/निरंतरता के लिए पात्रता सुनिश्चित करना कंपनी के प्रबंधन की जिम्मेदारी है। हमारी जिम्मेदारी अपने सत्यापन के आधार पर इन पर राय व्यक्त करने की है। यह प्रमाणपत्र न तो कंपनी की भविष्य की व्यवहार्यता के लिए एक आश्वासन है और न ही दक्षता या प्रभावशीलता के लिए, जिसके साथ प्रबंधन ने कंपनी के मामलों का संचालन किया है।

कृते अखिल रोहतगी एंड कंपनी, कंपनी सचिव,
रजि. सं. P1995DE072900

हस्ता/-

सीएस दीपक कुमार, साझेदार

एम न. : F 10189, सीपी ..11372

UDIN : F010189D000729875

तिथि : 02.08.2022

स्थान : नई दिल्ली

सीएसआर गतिविधियों पर वार्षिक रिपोर्ट

1. कंपनी की सीएसआर पॉलिसी का संक्षिप्त रूप रेखा

कंपनी के मिशन के अनुरूप इसकी सीएसआर पहल का उद्देश्य कॉनकॉर के लिए सामुदायिक सद्भावना अर्जित करना और एक कॉर्पोरेट नागरिक के रूप में इसकी सकारात्मक और सामाजिक रूप से जिम्मेदार छवि को बढ़ाने और मजबूत करने में मदद करना होगा। कॉनकॉर आर्थिक, सामाजिक और पर्यावरणीय रूप से स्थायी तरीके से व्यवसाय करने के लिए अपने हितधारकों के प्रति अपनी प्रतिबद्धता को पूरा करने के लिए व्यावसायिक नैतिकता और पारदर्शिता के उच्चतम मानकों का पालन करेगा। हितधारकों में कर्मचारी, निवेशक, शेरधारक, ग्राहक, व्यावसायिक भागीदार, ग्राहक, नागरिक समाज समूह, सरकारी और गैर-सरकारी संगठन, स्थानीय समुदाय, पर्यावरण और समाज शामिल हैं।

कॉनकॉर में सीएसआर पहल समाज के सभी सामाजिक और आर्थिक रूप से कमजोर वर्गों की जरूरतों के प्रति इसकी संवेदनशीलता पर आधारित होगी। सीएसआर के लिए निर्धारित राशि को खर्च करने के लिए, परियोजनाओं को भारत में शुरू किया जाएगा और यह स्थानीय क्षेत्र और इसके आसपास के क्षेत्रों को वरीयता देगा जहां कॉनकॉर विशेष रूप से उन राज्यों में संचालित होता है जहां यह अपने बुनियादी ढांचे का विस्तार कर रहा है। इन पहलों का उद्देश्य समय के साथ सकारात्मक परिणामों के लिए प्रयास करना, स्थानीय लोगों के जीवन की गुणवत्ता और आर्थिक कल्याण में वृद्धि करना होगा।

कॉनकॉर की सीएसआर नीति के तहत कंपनी अधिनियम 2013 की अनुसूची VII के प्रावधानों के अनुसार विभिन्न महत्वपूर्ण क्षेत्रों की पहचान की गई है, जिसमें स्वास्थ्य और चिकित्सा देखभाल, स्वच्छता, शिक्षा / साक्षरता वृद्धि, सामुदायिक विकास और पुनर्वास उपाय, ग्रामीण विकास, पर्यावरण संरक्षण, प्राकृतिक संरक्षण शामिल हैं। कंपनी अधिनियम 2013 में निर्दिष्ट क्षेत्रों सहित संसाधनों, प्राकृतिक आपदाओं और बुनियादी ढांचे के विकास। कॉनकॉर सीएसआर गतिविधियों को कंपनी अधिनियम, 2013 के दायरे में निष्पादित किया जाएगा।

2. सीएसआर समिति की संरचना

क्रम	निदेशक का नाम	पदनाम/ निदेशक की प्रकृति	बैठको की सं	बैठकों में उपस्थिति
1	श्री वी कल्याण रामा	अध्यक्ष एवं सीएमडी	4	4
2	श्री जयशंकर एम.के.	स्वतंत्र निदेशक एवं सदस्य	3	3
3	श्री प्रदीप के.अग्रवाल	निदेशक(आंतरिक प्रभाग)	4	3
4	श्री चेसांग बिक्रम सिंह तेरंग	स्वतंत्र निदेशक एवं सदस्य	1	1
5	श्रीमती चंद्रा रावत	स्वतंत्र निदेशक एवं सदस्य	1	1

3. जहां कंपनी वेबसाइट पर सीएसआर समिति की संरचना, सीएसआर नीति और बोर्ड द्वारा अनुमोदित सीएसआर परियोजनाओं का खुलासा किया गया है वो वेब-लिंक प्रदान करें. : <https://concorindia.co.in>

4. कंपनी (कॉर्पोरेट सामाजिक उत्तरदायित्व नीति) नियम, 2014 के नियम 8 के उप-नियम (3) के अनुसरण में किए गए सीएसआर परियोजनाओं के प्रभाव मूल्यांकन का विवरण प्रदान करें, यदि लागू हो (रिपोर्ट संलग्न करें). : सीएसआर परियोजनाओं का प्रभाव मूल्यांकन राष्ट्रीय उत्पादकता परिषद, कानपुर द्वारा किया जा रहा है। प्रभाव आकलन रिपोर्ट प्राप्त होने पर इसे सीएसआर की वार्षिक रिपोर्ट में जोड़ा जाएगा।

5. कंपनी (कॉर्पोरेट सोशल रिस्पॉन्सिबिलिटी पॉलिसी) नियम, 2014 के नियम 7 के उप-नियम (3) के अनुसरण में सेट ऑफ के लिए उपलब्ध राशि का विवरण और वित्तीय वर्ष के लिए सेट ऑफ के लिए आवश्यक राशि, यदि कोई हो	:	शून्य
6. धारा 135(5) के अनुसार कंपनी का औसत शुद्ध लाभ.	:	रु 1,285.64 करोड
7. (ए) धारा 135(5) के अनुसार कंपनी के औसत शुद्ध लाभ का दो प्रतिशत।	:	रु 25.71 करोड
(बी) पिछले वित्तीय वर्षों की सीएसआर परियोजनाओं या कार्यक्रमों या गतिविधियों से उत्पन्न अधिशेष।	:	रु 13.51 करोड
(सी) वित्तीय वर्ष के लिए आवश्यक राशि का समायोजन।	:	रु शून्य
(डी) वित्त वर्ष के लिए कुल सीएसआर दायित्व (7ए+7बी-7सी)	:	रु 39.22 करोड

8. (ए) वित्तीय वर्ष के लिए खर्च या अव्ययित सीएसआर राशि :

वित्तीय वर्ष में खर्च की गई कुल राशि (करोड़ रु में)	खर्च ना की गई राशि (करोड़ रु में)				
	धारा 135(6) के अनुसार अव्ययित सीएसआर खाते में हस्तांतरित कुल राशि।		धारा 135(5) के दूसरे प्रावधान के अनुसार अनुसूची VII के तहत निर्दिष्ट किसी भी फंड को हस्तांतरित राशि		
	राशि	ट्रांसफर की तिथि	फंड का नाम	राशि	ट्रांसफर की तिथि
15.17*	17.78	29.04.2022	-	-	-

* इसके अलावा, प्रभाव आकलन के लिए कार्यान्वयन एजेंसी को जारी किए गए कार्य आदेश के रूप में अग्रिम के रूप में 75,000/- रु का भुगतान किया गया है।

(बी) वित्तीय वर्ष के लिए चल रही परियोजनाओं के लिए खर्च की गई सीएसआर राशि का विवरण:

(लाख रु में)

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
क स	प्रोजेक्ट का नाम	अधिनियम की अनुसूची VII में गतिविधियों की मद	स्थानीय एरिया (हां /ना.)	राज्य	जिला	प्रोजेक्ट की अवधि	प्रोजेक्ट के लअए आंबंटित राशि	चालू वित्त वर्ष में खर्च की गई राशि	धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	कार्यान्वयन का तरीका सीधे (हाँ नहीं)	नाम	कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम सीएसआर रजि. संख्या
1	लासलगांव, नासिक में प्याज और अन्य खराब होने वाली वस्तुओं के लिए एक बहुउद्देश्यीय कोल्ड स्टोर स्थापना।	VII (x)	हां	महाराष्ट्र	नासिक	वि वर्ष 2017-18	592.00	95.99	..	हां	कॉनकॉर	----
2	स्पोर्ट्स एसोसिएशन, असम नूरुल अमीन स्टेडियम, नागांव, असम के खेल बुनियादी ढांचे के निर्माण के उन्नयन की दिशा में सहयोग	VII (vii)	हां	आसाम	नौगांव	वि.वर्ष 2018-19 एवं 2019-20, 2021-22	200.00	50.00	-	नहीं	नवांग स्पोर्ट्स एसोसिएशन असम	----

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय परिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
3	दीन दयाल उपाध्याय मार्ग, नई दिल्ली में एक मंजिल के निर्माण के लिए संस्कृति भारती, नई दिल्ली को समर्थन।	VII (ii)	हां	नई दिल्ली	नई दिल्ली	वि.वर्ष 2018- 19 एवं मार्च 2022	100.00	25.00	--	नहीं	संस्कृति भारती, दिल्ली	---
4	बनवारी देवी अशोक कुमार महाविद्यालय, श्रावस्ती, उत्तर प्रदेश में भवन निर्माण हेतु सहयोग।	VII (ii)	हां	उ.प्र.	श्रावस्ती	वि.वर्ष 2018- 19 & दिसं 2022 तक	24.98	15		नहीं	रूरल इंजीनियरिंग डिपार्टमेंट , उ- प्र-	-----
5	खेल सुविधाओं के विकास के लिए पूर्व तट रेलवे के वाल्टेयर डिविजन को सहायता अर्थात स्क्वैश कोर्ट, व्यायामशाला का निर्माण और विशाखापत्तनम में स्पोर्ट्स कॉम्प्लेक्स में कैंटीन का प्रावधान	VII(vii)	हां	विशाखापत्तन म	विशाखापत्त नम	वि.वर्ष 2018- 19 एवं 2019- 20	125.53	18.53	-	नहीं	पूर्व तट रेलवे के वाल्टेयर डिविजन, रेलवे विशाखापट्टन म	----
6	पूर्णिया पब्लिक स्कूल, पूर्णिया बिहार को दो क्लास रूम के निर्माण में सहयोग।	VII(ii)	हां	बिहार	पूर्णिया	वि.वर्ष 2018- 19 एवं जून 2021	24.89	4.88	-	नहीं	यूपीएसआई सी, गाजियाबाद	-----
7	रेलवे स्टेशनों पर 20 सार्वजनिक शौचालयों के निर्माण के लिए पश्चिम रेलवे जोन को सहायता।	VII(i)	हां	प. रे.	प.रे.	वि.वर्ष 2018- 19 मार्च 2022 तक	500.60	-	-	नहीं	राईटस दिल्ली	-----
8	उत्तर प्रदेश के लखीमपुर खीरी में केन गोवर्स स्कूल	VII(ii)	हां	उ.प्र.	लखीमपुर खीरी	वि.वर्ष 2018- 19 एवं जून	19.91	4.90	-	नहीं	यूपीएसआई सी,	-----

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
	में दो कक्षाओं का निर्माण।					2021					गाजियाबाद	
9	यूपीएसआईसी गाजियाबाद द्वारा भारतीय आदर्श वैदिक बालिका इंटर कॉलेज, तिलपट्टा, ग्रेटर नोएडा में शौचालय, 10 कंप्यूटर और 100 डेस्क आदि के निर्माण के लिए सहायता।	VII (ii)	हां	उ.प्र.	तिलपत्ता ग्रेटर नोएडा	वि.वर्ष 2018- 19 एवं जून 2021	16.88	4.84	-	नहीं	यूपीएसआई सी, गाजियाबाद	-----
10	भारतीय सहकारी ग्रामीण विकास ईवम निर्माण लिमिटेड, लखनऊ द्वारा शासकीय उच्चतर माध्यमिक विद्यालय खाटूवास को पेयजल, शौचालय सुविधा, कक्षाओं की मरम्मत आदि के लिए सहायता।	VII(ii)	हां	राजस्थान	खाटूवास	वि.वर्ष 2018- 19 एवं जून 2021	19.97	0	-	नहीं	भारतीय सहकारी ग्रामीण विकास एंव निर्माण लिमिटेड, लखनऊ.	-----
11	एनबीसीएफडीसी और सीआईआई इंस्टिट्यूट ऑफ लॉजिस्टिक्स द्वारा चेन्नई तमिलनाडु के 450 वचिंत युवाओं के लिए कौशल विकास प्रशिक्षण।	VII(ii)	हां	चेन्नई	चेन्नई तमिलना डू	वि.वर्ष 2019- 20 एवं मई 2021	84.10	47.46	-	नहीं	एनबीसीएफ डीसी, दिल्ली	
12	कैंसर निवारक जांच के लिए 20 शिविर आयोजित करने के लिए भारतीय कैंसर सोसायटी, नई दिल्ली को सहायता।	VII (i)	हां	नई दिल्ली	नई दिल्ली	वि.वर्ष 2019- 20	24.54	-	-	नहीं	इंडियन कैंसर सोसायटी दिल्ली	
13	विशाखापत्तनम जिले में मिन्मुलुरु क्षेत्र (1000	VII (iv)	हां	विशाखापत्तन	विशाखापत्त	वि.वर्ष 2019- 20 एवं 2020-	250.00	75.00	-	नहीं	एकलव्य फाउंडेशन	-----

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हां नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
	हेक्टेयर) में वाटरशेड के विकास के लिए एकलव्य फाउंडेशन को सहायता			म	नम	21 एवं 2021-22					हैदराबाद	
14	आशा एएनएम आंगनवाडी प्रशिक्षण केन्द्र को दूपहिया वाहन एवं सार्वजनिक शौचालय निर्माण हेतु श्रावस्ती जिले को सहयोग।	VII (i & ii)	हां	उ.प्र.	श्रावस्ती	वि.वर्ष 2019-20 एवं 2020-21	365.00	60.00	-	नहीं	कार्यालय जिलाधीश श्रावस्ती	-----
15	गहरी कालिया, ब्लॉक कगरोल, जिला आगरा में पाउंड में रिटेनिंग वॉल के निर्माण के लिए यूपीएसआईसी गाजीबाद को सहायता	VII (iv)	हां	U.P.	गरही कालिया, आगरा	वि.वर्ष 2019-20 एवं जून 2021	19.34	4.34	-	नहीं	यूपीएसआई सी, गाजियाबाद	-----
16	चंदौली जिले को स्वास्थ्य संबंधी उपकरणों की खरीद, शौचालय के साथ आशा घर के निर्माण, वाटर एटीएम/आरओ प्लांट आदि के लिए सहायता।	VII (i)	हां	U.P.	चंदौली	वि.वर्ष 2019-20 एवं 2020-21	399.82	-	-	नहीं	कार्यालय जिलाधीश चंदौली उ.प्र	-----
17	ईश्वर नगर में नंदनवन चिल्ड्रन पार्क के विकास और सफदरजंग में ईपीडीएम रबरयुक्त ट्रेक विकास के लिए दक्षिण	VII(ii)	हां	नई दिल्ली	नई दिल्ली	वि.वर्ष 2019-20 एवं 2020-21	206.00	147.92	-	नहीं	एसडीएमसी, दिल्ली	-----

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबंटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
	दिल्ली नगर निगम को सहायता											
18	पंजाब के स्टोर में 1200 नए आवश्यक सेवा प्रदाता (ईएसपी) की मैपिंग के लिए पटियाला में आईसेवा परियोजना के माध्यम से कौशल वृद्धि प्रशिक्षण के माध्यम से 240 ईएसपी को सशक्त बनाने के लिए पटियाला फाउंडेशन, पटियाला को सहायता	VII(ii)	हां	पंजाब	पटियाला	वि.वर्ष 2019-20 मार्च 2021 तक	15.00	7.00	-	नहीं	पटियाला फाउंडेशन ,पटियाला	-----
19	गुडीवाडा नगर पालिका, मछलीपट्टनम को दो विद्यालयों अर्थात नगर पालिका प्राथमिक विद्यालय (पार्क स्कूल), राजेंद्र नगर और एकेटीपी हाई स्कूल, गीता भवन रोड के निर्माण के लिए सहायता.	VII(ii)	हां	आंध्र प्रदेश	विशाखाप टनम	वि.वर्ष 2019-20 & 2020-21)	100.00	60.00	-	नहीं	गुडीवाडा नगर पालिका, मछलीपट्टन म	----
20	ऊर्जा और संसाधन संस्थान (टेरी) दिल्ली को ऊर्जा और संसाधन संस्थान (टीईआरआई) दिल्ली में पर्यावरण स्थिरता पर कॉनकॉर सीएसआर चेयर की स्थापना के लिए सहायता.	VII(iv)	हां	समस्त भारत	समस्त भारत	वि.वर्ष 2020-21 एवं अप्रैल 2025	198.60	39.10	-	नहीं	टेरी, दिल्ली	CSR00002051

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
21	कस्तूरबा बालिका विद्यालय, ईश्वर नगर, नई दिल्ली में स्कूल और छात्रावास भवनों के रखरखाव और पेंटिंग और विज्ञान प्रयोगशालाओं के उन्नयन के लिए स्कूल में अग्निशमन बुनियादी ढांचे की स्थापना के लिए हरिजन सेवक संघ, नई दिल्ली को सहायता।	VII(ii)	हां	नई दिल्ली	कस्तूरबा बालिका विद्यालय, ईश्वर नगर	वि.वर्ष 2020-21	24.00	5.00	-	नहीं	हरिजन सेवक संघ नई दिल्ली	-----
22	विशाखापत्तनम में पड़ेरू एजेंसी क्षेत्र का विकास, शवों को स्थानांतरित करने के लिए वाहन, आरओ प्लांट, पानी फिल्टर, चावल और दाल के लिए भंडारण डिब्बे और तेल रखने के लिए	VII (i)	हां	विशाखापत्तनम	विशाखापत्तनम	वि.वर्ष 2019-20 एवं 2020-21	350.69	20.57 पड़ेरू एजेंसी के अन्य प्रोजेक्ट में खर्च	-	नहीं	विशाखापत्तनम में पड़ेरू एजेंसी	-----
23	राधा स्वामी सत्संग ब्यास, भाटी छत्रपुर, एन. दिल्ली में सरदार पटेल कोविड केयर सेंटर और अस्पताल को कोविड अस्पताल को कंप्यूटर उपलब्ध कराकर सहायता।	VII (i)	हां	नई दिल्ली	छत्रपुर	वि.वर्ष 2019-20 2020-21	5.00	-	-	हां	कॉनकोर	-----
24	हैदराबाद और विशाखापत्तनम में कैंसर रोगियों के लिए परामर्श और हैंडहोल्डिंग कार्यक्रम के लिए संजीवनी लाइफ बियॉन्ड कैंसर, मुंबई को	VII (i)	हां	हैदराबाद और विशाखापत्तनम	हैदराबाद और विशाखापत्तनम	वि.वर्ष 2020-21- जून 2021	19.97	10.00	-	नहीं	संजीवनी लाइफ बियॉन्ड कैंसर, मुंबई	-----

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबंटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
	सहायता।											
25	त्रिकुटा सेवा संस्थान, वाराणसी उत्तर प्रदेश को 100 गरीब बच्चों को कंप्यूटर सेंटर और कंप्यूटर प्रशिक्षण की स्थापना की दिशा में सहायता।	VII (ii)	हां	UP	वाराणसी	वि.वर्ष 2020- 21 जनवरी 2022 तक	20.35	4.35	-	नहीं	त्रिकुटा सेवा संस्थान, वाराणसी उत्तर प्रदेश	-----
26	यूपी के पूर्वी हिस्सों से संबंधित 30 वंचित वर्ग के छात्रों को मुफ्त आवासीय कोचिंग के लिए कॉनकॉर सुपर 30 सीएसआरएल को सहायता	VII (ii)	हां	उ.प्र	वाराणसी	वि.वर्ष 2020-21	55.00	15.00	-	नहीं	सीएसआरए ल, दिल्ली	-----
27	प्रारंभिक बचपन देखभाल शिक्षा (ईसीसीई) पर ध्यान केंद्रित करके और माता- पिता को प्रभावी और उत्तरदायी पालन-पोषण प्रदान करने के लिए COVID -19 के संदर्भ में सहज अभियान कार्यक्रम के कार्यान्वयन के लिए सोसाइटी फॉर एजुकेशन इम्प्रूवमेंट एंड इनोवेशन (SEII), पुणे को सहायता।	VII (i)	हां	बिहार	बिहार	वि.वर्ष 2020-21	20.00	10.00	-	नहीं	शिक्षा सुधार और नवाचार के लिए सोसायटी। पुणे	-----

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबंटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
28	AITD कॉम्प्लेक्स, द्वारिका नई दिल्ली में लॉजिस्टिक अकादमी में पुस्तकालय और एक बड़ी कक्षा के निर्माण के लिए AITD नई दिल्ली को सहायता।	VII (ii)	हां	नई दिल्ली	नई दिल्ली	वि.वर्ष 2020-21 एवं 2021-22 मार्च 2024 तक	200.00	-	-	नहीं	एआईटीडी, दिल्ली	-----
29	डिफेंस कॉलोनी, नई दिल्ली में पेट डॉग पार्क।	VII(iv)	हां	नई दिल्ली	नई दिल्ली	वि.वर्ष 2020-21 एवं 2021-22	55.00	-	-	नहीं	एसडीएमसी, दिल्ली	-----
30	महावीर इंटरनेशनल दिल्ली को 10 लीटर प्रति मिनट ऑक्सीजन कंसंट्रेटे (30) खरीदने में सहयोग। जिनमें से 20 अस्पतालों को तथा 10 10 होमआईसोलेशन में दिए	VII (i)	हां	नई दिल्ली	नई दिल्ली	वि.वर्ष 2021-22	27:00	27:00	-	नहीं	महावीर इंटरनेशनल दिल्ली	सीएसआर 00002906
31	महावीर इंटरनेशनल दिल्ली को 10 लीटर प्रति मिनट ऑक्सीजन कंसंट्रेटे (30) खरीदने में सहयोग। जिनमें से 20 अस्पतालों को तथा 10 10 होमआईसोलेशन में दिए	VII (i)	हां	नई दिल्ली	नई दिल्ली	वि.वर्ष 2021-22	197:50	134:85	62:85-	नहीं	महावीर इंटरनेशनल दिल्ली	सीएसआर 00002906
31	एनबीसीएफडीसी द्वारा नेल्लोर, आंध्र प्रदेश के 75	VII (ii)	हां	आंध्र प्रदेश	नेल्लोर,	वि.वर्ष 2018-19	10.00	6.00	-	नहीं	एनबीसीएफडी सी दिल्ली	

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
	लाभार्थियों को सौंदर्य और कल्याण क्षेत्र में कौशल विकास प्रशिक्षण।											
32	रोटरी क्लब दक्षिण दिल्ली को हृदय रोग से पीड़ित 5 बच्चों की सर्जरी में सहायता	VII (i)	हां	नई दिल्ली	नई दिल्ली	वित्त वर्ष 2021-22	10.00	10.00	-	नहीं	रोटरी क्लब दक्षिण दिल्ली	CSR 00001723
33	दूर्गाबाई देशमुख अस्पताल विध्यानगर हैदराबाद के हेल्थ केयर सेंटर को 30 कोविड बेड उपलब्ध करने के लिए सक्षम हैदराबाद को सहयोग	VII (i)	हां	हैदराबाद	विध्या नगर	FY 2021-22	50.46	49.98	-	नहीं	सक्षम	CSR 00004963
34	आर के मिशन नई दिल्ली को दिल्ली क विभिन्न स्थानों पर मोबाईल मैडिकल युनिट तथा फ्री 250 मोतियाबिंद सर्जरी में सहयोग	VII (i)	हां	नई दिल्ली	नई दिल्ली	वित्त वर्ष 2021-22 & सित. 2022 तक	20.00	15.00	5.00	नहीं	आर के मिशन	CSR 00006101
35	बदरपुर, दिल्ली केंद्र पर कोविड 19 के 5882 टीके सैटकहोल्डरों को लगवाने में महावीर इंटरनेशनल दिल्ली को सहयोग	VII (i)	Yes	नई दिल्ली	नई दिल्ली	वित्त वर्ष 21-22	49.99	49.99	-	नहीं	महावीर इंटरनेशनल दिल्ली	CSR 00002906

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबंटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
36	दिल्ली रेलवे स्टेशन के ट्रेक को ग्रीन कोरीडोर के ब्यूटिफिकेशन हेतु डीआर एम दिल्ली को सहयोग	VII (iv)	हां	नई दिल्ली	नई दिल्ली	FY 2021-22	240.00	-	240.00	नहीं	---	---
37	गोधूली मीराबाग, नई दिल्ली को स्कूल संचालन में सहायता	VII (ii)	हां	नई दिल्ली	नई दिल्ली	वि.वर्ष 2021-22	14.00	14.00	-	नहीं	गोधूली	सीएसआर 00003127
38	दानापुर मंडल, पूर्व मध्य रेलवे में जिम भवन, जिम उपकरण और अन्य सुविधाओं के निर्माण के लिए एकीकृत विकास फाउंडेशन, पटना के माध्यम से दानापुर मंडल को सहायता	VII (vii)	हां	पूर्व मध्य रेलवे	पूर्व मध्य रेलवे	वित्त वर्ष 2021- 22	30.00	30.00	-	नहीं	एकीकृत विकास फाउंडेशन, पटना	CSR 00000268
39	सातो रामेश्वर वाराणसी, यूपी के 125 बच्चों को कंप्यूटर हेतु त्रिकुटा सेवा संस्थान, वाराणसी	VII (ii)	हां	उ. प्र.	वाराणसी	वित्त वर्ष 2021- 22 & 2022-23	20.24	6.00	14.24	नहीं	त्रिकुटा सेवा संस्थान	CSR 00018809
40	पूर्वी उ.प्र. वाराणसी के 30 वंचित वर्ग के छात्रों को मुफ्त आवासीय कोचिंग के लिए कॉनकॉर सुपर 30 सीएसआरएल को सहायता	VII(ii)	हां	उ. प्र.	वाराणसी, उ.प्र.	वि.वर्ष 2021-22 2022-23	52.00	40.00	12.00	नहीं	सीएसआरए ल, दिल्ली	00001414

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबंटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
41	उत्तर प्रदेश के श्रावस्ती जिले में कोविड-19 के प्रति जागरूकता और कोविड-19 टीकाकरण डेटा की सुरक्षा के लिए सहयोग	VII (i)	हां	उ प्र	श्रावस्ती	FY 2021-22 & 2022-23	109.03	88.87	20.16	नहीं	प्रोसीड फाउंडेशन दिल्ली	CSR 00004490
42	पीसीवीसी, बदरपुर और नबी करीम, दिल्ली में किशोर आबादी को कोविड टीकाकरण (कोवैक्सिन की 1600 खुराक) के लिए महावीर इंटरनेशनल, दिल्ली को सहायता	VII (i)	हां	नई दिल्ली	नई दिल्ली	FY 2021-22 & 2022-23	19.20	9.00	10.20	नहीं	महावीर इंटरनेशनल, दिल्ली	CSR 00002906
43	तेलंगाना के आसिफाबाद जिले में जनजातीय क्षेत्र के प्राथमिक स्वास्थ्य केंद्रों में बुनियादी ढांचे और उपकरणों की स्थापना के लिए सहायता	VII (i)	हां	तेलंगाना	आसिफा बाद	वि.वर्ष 2021-22 एवं 2022-23	100.00	30:00	70:00	नहीं	एलिम्को, कानपुर	0000786

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
44	बलवंतराय मेहता विद्या भवन अंगूरीदेवी शेरसिंह मेमोरियल अकादमी को दो ब्लॉकों के बीच आंगन क्षेत्र को कवर करने और जोड़ने के लिए सहायता	VII(ii)	हां	नई दिल्ली	नई दिल्ली	वि.वर्ष 2021-22 एवं 2022-23	20.00	6.00	14.00	नहीं	सर्वेंट ऑफ दी पिपल सोसायटी	CSR 00011109
45	जेएनयू.आईआईटी, मुनिरका से टैफिक सिग्नल में	VII (i)	हां	नई दिल्ली	नई दिल्ली	FY 2021-22 &	21.00	6.00	15.00	नहीं	सोशायटी फॉर प्रमोशन ऑफ	CSR 00004209
46	आंध्र प्रदेश के विशाखापत्तनम जिले में पडेरू एजेंसी क्षेत्र में अस्पतालों और प्राथमिक स्वास्थ्य केंद्रों को चिकित्सा उपकरणों की आपूर्ति के लिए सहायता	VII (i)	हां	आंध्र प्रदेश	विशाखाप त्तनम	वित्त वर्ष मार्च 2022 से मार्च 2024	424.00	79.43* (कुल 100 लाख, 2020-21 अनसपेंट a/c पडेरू एजेंसी प्रोजेक्ट (20.57)	324.00	नहीं	केयर इंडिया सॉल्यूसन फॉर सस्टेनेबल डेव्लपमेंट नई दिल्ली	CSR 00000786
47	चिरंजीव मेडिकल फाउंडेशन,	VII (i)	पैन इंडिया	नई दिल्ली	नई	वित्त वर्ष	207.00	70.00	137.00	नहीं	चिरंजीव	CSR
48	अगरतला और सिंगूर में गोदाम को सामुदायिक विकास केंद्र के रूप में परिवर्तित करना।	VII(X)		त्रिपुरा	अगरतला और सिंगूर	वित्त वर्ष 2021-22	63.40	63.40	-	नहीं	- टीआईडीसीए ल	-

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबंटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
49	उत्तर प्रदेश के चंदौली में स्वास्थ्य केन्द्रों एवं चिकित्सा भवनों का निर्माण	VII (i)	हां	उ. प्र.	चंदौली	-	301.35	-	301.65	नहीं	युपीएसआई सी -	सीएसआर 00023463
50	दिल्ली मंडल के करनैल सिंह स्टेडियम में इनडोर बैडमिंटन कोर्ट में विकास सुविधाएं	VII (vii)	हां	नई दिल्ली	नई दिल्ली	-	75.00	-	75.00	-	-	-
51	वित्त वर्ष 2020-21 में दो पूर्ण सीएसआर परियोजना का प्रभाव मूल्यांकन अर्थात् सीईएल द्वारा गया परियोजना और राष्ट्रीय उत्पादकता परिषद कानपुर के माध्यम से एलिम्को द्वारा सहायक परियोजना	VII(X)		उ. प्र.	कानपुर		1.77	-	1.02	-	नैशनल प्रोडेक्टिविटी काउंसिल कानपुर	-
52	आंध्र प्रदेश के विशाखापत्तनम जिले में पडेरू एजेंसी क्षेत्र में अस्पतालों और प्राथमिक स्वास्थ्य केंद्रों को चिकित्सा उपकरणों की आपूर्ति के लिए सहायता	VII (i)	हां	आंध्र प्रदेश	विशाखापत्तनम	वित्त वर्ष 2021-22	7.00	-	7.00		--	---

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
53	अस्पताल के इनडोर और आउटडोर विभाग और अन्य उपयोगी स्थानों के लिए सभी संपर्क सड़कों की मरम्मत में शामिल व्यय को पूरा करने के लिए रामकृष्ण मिशन को सहयोग	VII (i)	हां उ. प्र		वाराणसी	FY 2021-22	100.00	-	100.00	--	---	---
54	संस्कृत भारती, नई दिल्ली को संस्कृति भारती के नए मुख्यालय भवनों के भूतल एवं प्रथम तल के परिष्करण कार्य तथा सड़क कार्य, बाउंड्री वॉल एवं गेट के निर्माण में सहयोग करना।	VII (ii)	हां	दिल्ली	दिल्ली	FY 2021-22	125.00	-	125.00	नहीं	संस्कृति भारती नई दिल्ली	सीएसआर 00020155
55	महावीर इंटरनेशनल, दिल्ली द्वारा स्वास्थ्य शिविरों का आयोजन	VII (i)	हां	समस्त भारत	समस्त भारत	-	80.10	-	80.10	नहीं	महावीर इंटरनेशनल दिल्ली	CSR 00002906
56	शांतिगिरि आश्रम भवन का निर्माण, नई दिल्ली	VII (ii)	हां	दिल्ली	दिल्ली	-	10.00	-	10.00	नहीं	शांतिगिरि आश्रम नई	सीएसआर 00007322
57	डी एनर्जी एंड रिसोर्स	VII (iv)	हां	हरियाणा	सोनीपत	-	76.66	-	76.66	नहीं		सीएसआर
58	ब्रह्म शक्ति सीनियर सेकेंडरी स्कूल हरियाणा को निर्माण और सुविधाओं में	VII (ii)	हां	हरियाणा	सोनीपत	-	18.24	-	18.24	नहीं		सीएसआर 00028233

(1) क स	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद	(4) स्थानीय एरिया (हां /ना.)	(5)		(6) प्रोजेक्ट की अवधि	(7) प्रोजेक्ट के लअए आंबंटित राशि	(8) चालू वित्त वर्ष में खर्च की गई राशि	(9) धारा 135(6.) के अनुसार परियोजना के लिए अव्ययित सीएसआर खाते में हस्तांतरित राशि)	(10) कार्यान्वयन का तरीका सीधे (हाँ नहीं)	(11) कार्यान्वयन का तरीका - कार्यान्वयन एजेंसी के माध्यम	
				राज्य	जिला						नाम	सीएसआर रजि. संख्या
	सहयोग											
59	नई दिल्ली के वंसत विहार, नेहरू प्लेस, भीकाजीकामा ट्रेफिक सिगनलों पर भिक्षावृत्ति रोकने और युवाओं को शिक्षित करने में सहयोग हेतु सपोर्ट टू सोसायटी को सहायता	VII (ii)	हां	दिल्ली	दिल्ली	-	60.00	-	60.00	नहीं	युवाओं के विकास हेतु सपोर्ट टू सोसायटी	सीएसआर 00004209
	कुल						6565.06	1,454.40*	1,778.62			

* वर्ष के दौरान खर्च की गई राशि 1450.57 लाख रु. (2017-18 में एनबीसीएफडीसी को वितरित राशि से 3.83 लाख वापस किया गया जोकि अप्रयुक्त राशि के बाद नेट राशि थी)

(सी) वित्तीय वर्ष के लिए चल रही परियोजनाओं के अलावा अन्य के लिए खर्च की गई सीएसआर राशि का विवरण:

(लाख रु में)

(1) क्रम सं	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद सं	(4) स्थानीय एरिया (हां / ना)	(5) प्रोजेक्ट की जगह .		(6) प्रोजेक्ट पर खर्च की गई राशि	(7) कार्यान्वयन का माध्यम - सीधे (हां /नहीं)	(8) कार्यान्वयन का माध्यम, कार्यान्वयनएजेंसी	
				राज्य	जिला				
1	3340 हितधारकों को कोविड -19 टीकाकरण शिविरों की व्यवस्था करने के लिए महावीर इंटरनेशनल, दिल्ली को सहायता। एनएसआईसी	अनुसूची VII (i)	हां	दिल्ली, उ. प्र.	दिल्ली, दादरी	29.33	नहीं	महावीर इंटरनेशनल, दिल्ली	CSR00002906

(1) क्रम सं	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद सं	(4) स्थानीय एरिया (हां / ना)	(5) प्रोजेक्ट की जगह .		(6) प्रोजेक्ट पर खर्च की गई राशि	(7) कार्यान्वयन का माध्यम - सीधे (हां /नहीं)	(8) कार्यान्वयन का माध्यम, कार्यान्वयनएजेंसी	
				राज्य	जिला				
	(1 शिविर), टीकेडी (3 शिविर) और दादरी (3 शिविर) में								
2	स्वास्थ्य शिविरों के आयोजन की व्यवस्था करने की दिशा में व्यय	अनुसूची VII (i)	हां	दिल्ली , उ. प्र.	दिल्ली, दादरी	0.58	हां	कॉनकॉर	-
3	डीआरम आफफिस जोधपुर को ऑक्सिजन कंसनट्रेटर खरीदने में सहायता	अनुसूची VII (i)	हां	राजस्थान	जोधपुर	6.00	No	डीआरम आफफिस जोधपुर	-
4	बंधवारी गांव, गुरुग्राम, हरियाणा में सोलर लाइट के 25 सेट और 25 मेडिकल बेड की खरीद और स्थापना के लिए द अर्थ सेवियर्स फाउंडेशन को सहायता।	अनुसूची VII (iv)	हां	हरियाणा	गरुग्राम	5.25	No	अर्थ सेवियर फाउंडेशन	CSR00002026
5	लखीमपुर यूपी में कोविड की रोकथाम और उपचार के लिए उपकरण/सामग्रियों की खरीद के लिए प्रोसीड फाउंडेशन ऑफ इंडिया, दिल्ली को सहायता।	अनुसूची VII (i)	हां	यूपी	लखीमपुर	10.00	नही	प्रोसीड फाउंडेशन ऑफ इंडिया, दिल्ली	CSR00004490
6	मैसर्स पटवा और शाह चैरिटेबल ट्रस्ट, अहमदाबाद के माध्यम से रेलवे अस्पताल,	अनुसूची VII (i)	Yes	Gujrat	अहमदाबाद	5.71	नही	पटवा और शाह चैरिटेबल ट्रस्ट, अहमदाबाद	CSR00012318

(1) क्रम सं	(2) प्रोजेक्ट का नाम	(3) अधिनियम की अनुसूची VII में गतिविधियों की मद सं	(4) स्थानीय एरिया (हां / ना)	(5) प्रोजेक्ट की जगह .		(6) प्रोजेक्ट पर खर्च की गई राशि	(7) कार्यान्वयन का माध्यम - सीधे (हां /नहीं)	(8) कार्यान्वयन का माध्यम, कार्यान्वयनएजेंसी	
				राज्य	जिला				
	अहमदाबाद के लिए एक बीआईपीएपी मशीन और दो ह्यूमिडिफाइड हाई फ्लो नेज़ल कैनूला की खरीद के लिए सहायता.								
7	मैसर्स पटवा एवं शाह चैरिटेबल ट्रस्ट, अहमदाबाद के माध्यम से पश्चिम रेलवे के राजकोट मंडल के मंडलीय अस्पताल के लिए 6 ऑक्सीजन सांद्रक की खरीद के लिए सहायता।	अनुसूची VII (i)	Yes	पश्चिम रेलवे	पश्चिम रेलवे	6.66	नहीं	मैसर्स पटवा एवं शाह चैरिटेबल ट्रस्ट, अहमदाबाद	CSR00012318
8	रामयाद राम मेमोरियल ट्रस्ट, बिहार	अनुसूची VII (i)	Yes	Bihar	Bihar	3.06	नहीं	रामयाद राम मेमोरियल ट्रस्ट, बिहार	-
	कुल					66.59			

- (डी) प्रशासनिक उपरिव्यय में खर्च की गई राशि : शून्य
 (ई) प्रभाव आकलन पर खर्च की गई राशि, यदि लागू हो : शून्य
 (एफ) वित्तीय वर्ष के लिए खर्च की गई कुल राशि (8b*8c+8d+8e) : 1,517.16 लाख रू .
 (जी) सेट ऑफ के लिए अतिरिक्त राशि, यदि कोई : शून्य

क्रम सं	विवरण	राशि (रू में .)
(i)	धारा 135(5) के अनुसार कंपनी के औसत शुद्ध लाभ का दो प्रतिशत	-

(ii)	वित्तीय वर्ष के लिए खर्च की गई कुल राशि	-
(iii)	वित्तीय वर्ष के लिए खर्च की गई अतिरिक्त राशि [(ii)-(i)]	-
(iv)	सीएसआर परियोजनाओं या पिछले वित्तीय वर्षों के कार्यक्रमों या गतिविधियों से उत्पन्न अधिशेष, यदि कोई हो	-
(v)	आगामी वित्तीय वर्षों में समायोजन के लिए उपलब्ध राशि (iii)-(iv)]	-

9. ए) पिछले तीन वित्तीय वर्षों के लिए अव्ययित सीएसआर राशि का विवरण:

क्र. सं.	पूर्ववर्ती वित्तीय वर्ष.	धारा 135 (6) के तहत अव्ययित सीएसआर खाते में अंतरित राशि (रुपये में)	रिपोर्टिंग वित्तीय वर्ष में खर्च की गई राशि (रुपये में)।	धारा 135(6), यदि कोई हो, के अनुसार अनुसूची VII के तहत निर्दिष्ट किसी भी फंड में स्थानांतरित राशि।			आगामी वित्तीय वर्षों में व्यय की जाने वाली शेष राशि। (करोड़ रुपये में)
				फंड का नाम	राशि (रु में).	ट्रांसफर की तिथि	
1	2020-21	-	-	-	-	-	13.51
2	2019-20	-	-	-	-	-	-
3	2018-19	-	-	-	-	-	-
	कुल	-	-	-	-	-	13.51

(बी) पिछले तीन वित्तीय वर्षों के लिए अव्ययित सीएसआर राशि का विवरण

(लाख रु में)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
क्र सं .	प्रोजेक्ट आईडी	प्रोजेक्ट का नाम	वित्तीय वर्ष जिसमें परियोजना शुरू की गई थी.	प्रोजेक्ट अवधि	परियोजना के लिए आवंटित कुल राशि (लाख रुपये में)।	रिपोर्टिंग वित्तीय वर्ष में परियोजना पर खर्च की गई राशि	वित्तीय वर्ष की रिपोर्टिंग के अंत में खर्च की गई संचयी राशि। (लाख रुपये में)	परियोजना की स्थिति- पूर्ण / जारी।
1.		लासलगांव, नासिको में प्याज और अन्य जल्दी खराब होने के लिए एक बहुउद्देश्यीय कोल्ड स्टोरेज की स्थापना.	2017-2018	2017-18	592.00	95.99	589.70	पूर्ण
2.		नूरुल अमीन स्टेडियम, नगांव, असम के खेल अवसंरचना भवन के उन्नयन के लिए नौगॉन्ग स्पोर्ट्स एसोसिएशन, असम	2018-19	2018-20, 2019-20 एवं मार्च 2022 तक	200.00	50.00	200.00	पूर्ण

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
क्र सं .	प्रोजेक्ट आईडी	प्रोजेक्ट का नाम	वित्तीय वर्ष जिसमें परियोजना शुरू की गई थी.	प्रोजेक्ट अवधि	परियोजना के लिए आवंटित कुल राशि (लाख रुपये में)।	रिपोर्टिंग वित्तीय वर्ष में परियोजना पर खर्च की गई राशि	वित्तीय वर्ष की रिपोर्टिंग के अंत में खर्च की गई संचयी राशि। (लाख रुपये में)	परियोजना की स्थिति- पूर्ण / जारी।
		को सहयोग						
3.		दीन दयाल उपाध्याय मार्ग, नई दिल्ली में एक मंजिल के निर्माण के लिए संस्कृति भारती, नई दिल्ली को समर्थन।	2018-2019	2018-19 एवं मार्च 2022 तक	100.00	25.00	100.00	पूर्ण
4		बनवारी देवी अशोक कुमार महाविद्यालय, श्रावस्ती, उत्तर प्रदेश में इमारत निर्माण में सहयोग	2018-2019	2018-19 एवं दिसंबर 2022 तक	24.98	15.00	20.00	कार्य जारी
5		खेल सुविधाओं के विकास के लिए पूर्व तट रेलवे के वाल्टेयर डिवीजन को सहायता अर्थात स्कवैश कोर्ट, व्यायामशाला का निर्माण और विशाखापत्तनम में स्पोर्ट्स कॉम्प्लेक्स में कैटीन का प्रावधान	2018-2019	2018-19 एवं 2019-20	123.53	18.53	123.53	पूर्ण
6		पूर्णिया पब्लिक स्कूल, पूर्णिया बिहार को दो कक्षा कक्षाओं के निर्माण में सहयोग।	2018-2019	2018-19 & जून 2021 तक	24.89	4.88	24.88	पूर्ण
7		केन गोवर्स स्कूल लखीमपुरी उत्तर प्रदेश में 2 कक्षाओं का निर्माण ।	2018-2019	2018-19 & जून 2021 तक	19.91	4.90	19.90	पूर्ण
8		भारतीय आदर्श वैदिक बालिका इंटर कॉलेज, तिलपता को ग्रेटर नोएडा	2018-2019	2018-19 & जून 2021 तक	16.84	4.84	16.84	पूर्ण

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
क्र सं .	प्रोजेक्ट आईडी	प्रोजेक्ट का नाम	वित्तीय वर्ष जिसमें परियोजना शुरू की गई थी.	प्रोजेक्ट अवधि	परियोजना के लिए आवंटित कुल राशि (लाख रुपये में)।	रिपोर्टिंग वित्तीय वर्ष में परियोजना पर खर्च की गई राशि	वित्तीय वर्ष की रिपोर्टिंग के अंत में खर्च की गई संचयी राशि। (लाख रुपये में)	परियोजना की स्थिति- पूर्ण / जारी।
		में शौचालय निर्माण के लिए 10 कंप्यूटर व 100 डेस्का आदि के लिए यूपीएसआईसी गाजियाबाद के सहयोग						
9		एनबीसीएफडीसी और सीआईआई इंस्टिट्यूट ऑफ लॉजिस्टिक्स द्वारा चेन्नई तमिलनाडु के 450 हाशिए के युवाओं के लिए कौशल विकास प्रशिक्षण।	2019-2020	2019-20 & मई 2021 तक	84.10	47.46	82.92	पूर्ण
10		विशाखापत्तनम जिले में मिनमुलुरु क्षेत्र (1000 हेक्टेयर) में वाटरशेड के विकास के लिए एकलव्य फाउंडेशन को सहयोग	2019-20	2019-20 & 2020-21 & 2021-22	250.00	75.00	200.00	जारी
11		दुपहिया वाहन क्रय, आशा एएनएम आंगनबाड़ी प्रशिक्षण केन्द्र एवं सार्वजनिक शौचालय निर्माण हेतु श्रावस्ती जिले को सहयोग।	2019-2020	2019-20 & 2020-21	365.00	60.00	270.00	जारी
12		धारी कालिया, ब्लॉक कगरोल, जिला आगरा में पाउंड में रिटेनिंग वॉल के निर्माण के लिए यूपीएसआईसी गाजीबाद को सहायता	2019-2020	2019-20 & up to जून 2021	19.34	4.34	19.34	पूर्ण

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
क्र सं .	प्रोजेक्ट आईडी	प्रोजेक्ट का नाम	वित्तीय वर्ष जिसमें परियोजना शुरू की गई थी.	प्रोजेक्ट अवधि	परियोजना के लिए आवंटित कुल राशि (लाख रुपये में)।	रिपोर्टिंग वित्तीय वर्ष में परियोजना पर खर्च की गई राशि	वित्तीय वर्ष की रिपोर्टिंग के अंत में खर्च की गई संचयी राशि। (लाख रुपये में)	परियोजना की स्थिति- पूर्ण / जारी।
13		दक्षिणी दिल्ली नगर निगम ईश्वर नगर में नंदनवन चिल्ड्रेन पार्क और ईपीडीएम रबराइज्ड सफदरजंग में ट्रैक विकास में सहायता	2019-2020	2019-20	206.00	147.92	197.92	पूर्ण
14		शव को स्थानांतरित करने के लिए एम्बुलेंस वाहन, आरओ प्लांट, चावल और दाल के लिए पानी फिल्टर भंडारण डिब्बे और तेल रखने के लिए विशाखापत्तनम में पड़ेरू एजेंसी क्षेत्र का विकास।	2019-20	2019-20 & 2020-21	350.69	20.57 (22.1.21 दिशानिर्देशानुसार नई परियोजना में पड़ेरू एजेंसी द्वारा फंड का उपयोग)	350.69	पूर्ण
15		पंजाब के स्टोर में 1200 नए आवश्यक सेवा प्रदाता (ईएसपी) की मैपिंग के लिए पटियाला फाउंडेशन, पटियाला का समर्थन करना और पटियाला में आईसेवा परियोजना के माध्यम से कौशल वृद्धि प्रशिक्षण के माध्यम से 240 ईएसपी को सशक्त बनाना।	2019-20	2019-20 एवं मार्च 2021 तक	15.00	7.00	15.00	पूर्ण
16		गुडीवाडा नगर पालिका मछलीपट्टनम को दो स्कूलों के निर्माण के लिए समर्थन अर्थात् नगर पालिका प्राथमिक विद्यालय (पार्क	2019-20	2019-20, 2020-21 एवं दिसंबर 2022 तक	100.00	60.00	85.00	जारी

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
क्र सं .	प्रोजेक्ट आईडी	प्रोजेक्ट का नाम	वित्तीय वर्ष जिसमें परियोजना शुरू की गई थी.	प्रोजेक्ट अवधि	परियोजना के लिए आवंटित कुल राशि (लाख रुपये में)।	रिपोर्टिंग वित्तीय वर्ष में परियोजना पर खर्च की गई राशि	वित्तीय वर्ष की रिपोर्टिंग के अंत में खर्च की गई संचयी राशि। (लाख रुपये में)	परियोजना की स्थिति- पूर्ण / जारी।
		स्कूल), राजेंद्र नगर और एकेटीपी हाई स्कूल, गीता भवन रोड, विशाखापत्तनम						
17		द एनर्जी एंड रिसोर्सेज इंस्टीट्यूट (टेरी) दिल्ली के पर्यावरण स्थिरता पर कॉनकॉर की सीएसआर चेंजर की स्थापना हेतु सहायता	2020-21	2020-21 एवं जनवरी 2022	198.60	39.10	170.54	पूर्ण
18		हरिजन सेवक संघ, नई दिल्ली को कस्त्रबा बालिका विद्यालय, ईश्वर नगर, नई दिल्ली में और छात्रावास भवनों के रखरखाव और पेंटिंग और विज्ञान laboratories का उन्नयन अग्निशमन के लिए सहायता	2020-21	2020-21 एवं सितंबर 2021 तक	24.00	5.00	24.00	पूर्ण
19		संजीवनी लाइफ बियॉन्ड कैंसर, मुंबई को हैदराबाद और विशाखापत्तनम में कैंसर रोगियों के लिए 102 परामर्श और हैंडहोल्डिंग कार्यक्रम के लिए सहायता.	2020-21	2020-21 एवं जून 2022 तक	19.97	10.00	15.00	जारी
20		त्रिकुटा सेवा संस्थान, वाराणसी उत्तर प्रदेश को 100 गरीब बच्चों को कंप्यूटर सेंटर और कंप्यूटर प्रशिक्षण की हेतु सहयोग	2020-21	2020-21 एवं जनवरी, 2022	20.35	4.35	20.35	पूर्ण

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
क्र सं .	प्रोजेक्ट आईडी	प्रोजेक्ट का नाम	वित्तीय वर्ष जिसमें परियोजना शुरू की गई थी.	प्रोजेक्ट अवधि	परियोजना के लिए आवंटित कुल राशि (लाख रुपये में)।	रिपोर्टिंग वित्तीय वर्ष में परियोजना पर खर्च की गई राशि	वित्तीय वर्ष की रिपोर्टिंग के अंत में खर्च की गई संचयी राशि। (लाख रुपये में)	परियोजना की स्थिति- पूर्ण / जारी।
21		कॉनकॉर सुपर 30 के लिए सीएसआरएल को यूपी के पूर्वी हिस्सों से संबंधित 30 वंचित वर्ग के छात्रों को मुफ्त आवासीय कोचिंग ।	2020-21	2020-21 & नवंबर नवंबर 2021	55.00	15.00	55.00	पूर्ण
22		प्रारंभिक चाइल्डहुड केयर एजुकेशन (ईसीसीई) पर ध्यान केंद्रित करके और माता-पिता के लिए उत्तरदायी पालन-पोषण. COVID -19 के संदर्भ में सजग अभियान कार्यक्रम के कार्यान्वयन के लिए सोसाइटी फॉर एजुकेशन इम्प्रूवमेंट एंड इनोवेशन (SEII) पुणे को सहायता।	2020-21	2020-21	20.00	10.00	20.00	पूर्ण
	कुल				2,830.20	724.88	2,620.61	

10. पूंजीगत संपत्ति के निर्माण या अधिग्रहण के मामले में, वित्तीय वर्ष में खर्च किए गए सीएसआर के माध्यम से इस प्रकार बनाई या अर्जित की गई संपत्ति से संबंधित विवरण प्रस्तुत करें (परिसंपत्ति-वार विवरण) शून्य
- (ए) पूंजीगत संपत्ति के निर्माण या अधिग्रहण की तिथि. -
- (बी) पूंजीगत संपत्ति के निर्माण या अधिग्रहण के लिए खर्च की गई सीएसआर की राशि। -
- (सी) इकाई या सार्वजनिक प्राधिकरण या लाभार्थी का विवरण जिनके नाम पर ऐसी पूंजीगत संपत्ति पंजीकृत है, उनका पता आदि। -
- (डी) सृजित या अर्जित (पूंजीगत संपत्ति का पूरा पता और स्थान सहित) पूंजीगत संपत्ति (संपत्तियों) का विवरण प्रदान करें -
11. कारण निर्दिष्ट करें, यदि कंपनी धारा 135(5) के अंतर्गत शोध लाभ का दो प्रतिशत खर्च करने में विफल रही है, तो कंपनी 2021-22 के दौरान कोविड-19 महामारी के कारण अपने औसत शुद्ध लाभ का 2% उपयोग करने में असमर्थ रही है, जिसके कारण देश भर में लॉकडाउन और पोस्ट लॉकडाउन परिस्थितियों जैसे कि वित्त वर्ष के प्रमुख भाग के दौरान मजदूरों, जनशक्ति आदि की अनुपलब्धता थी।

दिनांक 02.09.2022
स्थान : नई दिल्ली

हस्ता/-
(वी कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक कॉनकॉर
एवं अध्यक्ष सीएसआर समिति
DIN: 07201556

फार्म नं. एओसी - 2

[कंपनी अधिनियम, 2013 की धारा 134 की उपधारा (3) के खंड (एच) और
कंपनी (लेखा) नियम, 2014 के नियम 8 (2) के अनुसरण में]

कंपनी अधिनियम, 2013 की धारा 188 की उपधारा (1) में संदर्भित पार्टियों के साथ कंपनी की संविदा व्यवस्थापन के बारे में तीसरे
अपवाद के अंतर्गत उचित कीमतों पर निश्चित लेनदेन सहित प्रकटन का फार्म

1. संविदा अथवा व्यवस्था अथवा लेन-देन का आधार उचित कीमतों पर नहीं, का विवरण:

क्र. सं.	संबंधित पार्टी का नाम एवं संबंध की प्रकृति	संविदा/ व्यवस्था/ लेन-देन की प्रकृति	संविदा/ व्यवस्था/ लेन-देन की अवधि	मूल्य सहित संविदा/ व्यवस्था/ लेन-देन की मुख्य विशेषताएं, यदि कोई है	ऐसे संविदा/ व्यवस्था/ लेन-देन में प्रवेश हेतु औचित्य	संविदा/ लेन-देन	बोर्ड / लेखा परीक्षा समिति द्वारा अनुमोदन की तारीख	अग्रिम के रूप में भुगतान की गई राशि, यदि कोई हो,	धारा 188(1) (एच) के अंतर्गत सामान्य बैठक में पारित किए गए विशेष संकल्प की तारीख
				शून्य	---	---			

2. मैटिरियल संविदा अथवा व्यवस्था अथवा आर्म्स लेंगथ आधार लेन-देन का विवरण:

क्र. सं.	संबंधित पार्टी का नाम एवं संबंध की प्रकृति	संविदा/ व्यवस्था/ लेन-देन की प्रकृति	संविदा/ व्यवस्था/ लेन-देन की अवधि	मूल्य सहित संविदा/व्यवस्था/ लेन-देन की मुख्य विशेषताएं, यदि कोई है	ऐसे संविदा/ व्यवस्था/ लेन-देन में प्रवेश हेतु औचित्य	बोर्ड / लेखा परीक्षा समिति द्वारा अनुमोदन की तारीख	अग्रिम के रूप में भुगतान की गई राशि, यदि कोई हो,	धारा 188(1) (एच) के अंतर्गत सामान्य बैठक में पारित किए गए विशेष संकल्प की तारीख
1.	स्टॉर ट्रेक टर्मिनल्स प्रा.लि.	संयुक्त उद्यम अनुबंध दिनांक 31.01.2003 (कॉन्कार शेरधारिता 49%)	निर्माणाधीन	दादरी, यू.पी. में सीएफएस की स्थापना करने एवं उसे चलाने हेतु अनुबंध	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
2.	ट्रांसवल्ड टर्मिनल दादरी प्रा. लि.	संयुक्त उद्यम अनुबंध दिनांक 13.05.2004 (कॉन्कार शेरधारिता 49%)	निर्माणाधीन	दादरी, यू.पी. में सीएफएस की स्थापना करने एवं उसे चलाने हेतु अनुबंध	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
3.	गेटवे टर्मिनल्स इंडिया प्रा.लि.	संयुक्त उद्यम अनुबंध दिनांक 01.07.2004 (कॉन्कार शेरधारिता 26%)	निर्माणाधीन	जे.एन.पत्तन, मुम्बई में 'थर्ड' बर्थ हेतु एपीएम टर्मिनल्स मॉरिशस लि. के साथ संयुक्त उद्यम	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
4.	सीएमए-सीजीएम	संयुक्त उद्यम अनुबंध दिनांक	निर्माणाधीन	दादरी, यू.पी. में सीएफएस की	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं

	लॉजिस्टिक्स पार्क (दादरी) प्रा. लि.	03.2.2004 (कॉन्कॉर शेयरधारिता 49%)		स्थापना करने एवं उसे चलाने हेतु अनुबंध				
5.	हिमालयन टर्मिनल्स प्रा. लि.	संयुक्त उद्यम अनुबंध दिनांक 23.6.2004 (कॉन्कॉर शेयरधारिता 40%)	निर्माणाधीन	बीरगंज (नेपाल) में रेल कंटेनर टर्मिनल के प्रबंधन और परिचालन हेतु नेपालीज इंटरप्राइजेज एवं ट्रांसवर्ल्ड ग्रुप ऑफ कंपनीज के साथ एक संयुक्त उद्यम	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
6.	इंडिया गेटवे टर्मिनल प्रा. लि.	अनुबंध दिनांक 31.01.2005 (कॉन्कॉर शेयरधारिता 11.87%)	निर्माणाधीन	कोचीन में कंटेनर टर्मिनलों की स्थापना एवं प्रबंधन हेतु दुबई पोर्ट इंटरनेशनल के साथ एक संयुक्त उद्यम*	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
7.	टीसीआई-कॉन्कॉर मल्टीमॉडल सोल्यूशन्स प्रा. लि.	संयुक्त उद्यम अनुबंध दिनांक 28.03.2007 (आरएलपीएल के साथ) टीसीआईएल के साथ 13.10.2010 (कॉन्कॉर शेयरधारिता 49%)	निर्माणाधीन	यह संयुक्त उद्यम, ट्रांसपोर्ट कार्पोरेशन ऑफ इंडिया लि. के साथ गठित किया गया है ताकि देशभर समेकित लॉजिस्टिक्स सेवाएं उपलब्ध कराई जा सकें।	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
8.	कंटेनर गेटवे लि.	संयुक्त उद्यम अनुबंध दिनांक 26.03.2007 (कॉन्कॉर शेयरधारिता 49%)	निर्माणाधीन	गेटवे रेल फ्रेट प्रा. लि. के साथ गढ़ी हरसरू, गुडगांव (हरियाणा) में विद्यमान रेल/सड़क मार्ग से जुड़े कंटेनर टर्मिनल के	वाणिज्यिक निर्णय, हालांकि इस संयुक्त उद्यम को बंद नहीं किया जा सकता है और यह मामला	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं

				परिचालन हेतु संयुक्त उद्यम।	माध्यस्थम के अंतर्गत है।			
9.	ऑलकार्गो लॉजिस्टिक्स पार्क प्रा. लि.	संयुक्त उद्यम अनुबंध दिनांक 26.02.2008 (कॉनकॉर शेयरधारिता 49%)	निर्माणाधीन	दादरी में सीएफएस की स्थापना एवं उसे चलाने हेतु ऑलकार्गो ग्लोबल लॉजिस्टिक्स लि. के साथ संयुक्त उद्यम।	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
10.	हल्कान	अनुबंध दिनांक 26.09.2005 (कॉनकॉर शेयरधारिता 50%)	जारी	ओजर एयरपोर्ट, नासिक में एयरकार्गो कॉम्प्लेक्स एवं आईसीडी के परिचालन हेतु हिंदुस्तान एयरोनॉटिक्स लि. के साथ व्यावसायिक व्यवस्था*	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
11.	सिडकुल कॉनकॉर इंफ्रा कंपनी लि..	संयुक्त उद्यम अनुबंध दिनांक 17.01.2013 (कॉनकॉर शेयरधारिता 74%)	जारी	सिडकुल (स्टेट इंफ्रास्ट्रक्चर एवं इंडस्ट्रियल डेवलपमेंट कॉरपोरेशन ऑफ उत्तराखंड) के साथ उत्तराखंड राज्य में लॉजिस्टिक्स पार्क के विकास हेतु संयुक्त उद्यम।	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
12.	पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि.	संयुक्त उद्यम अनुबंध दिनांक 13.03.2013 (कॉनकॉर शेयरधारिता)	जारी	पंजाब स्टेट कंटेनर एवं वेयरहाउसिंग कॉर्पोरेशन लि.(कॉनवेयर) के साथ 150 एकड़ जमीन	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं

		51%)		पर पश्चिमी डीएफसी के फीडर मार्ग पर किला रायपुर के पास बहुविध संभारतंत्र पार्क के विकास हेतु संयुक्त उद्यम।				
13.	फ्रेश एंड हेल्थी इंटरप्राइजेज लि.	पूर्णस्वामित्व सहायक कंपनी	जारी	देश में विश्व स्तर के कोल्ड स्टोरेज बुनियादी ढांचा तैयार करने के लिए और इस क्षेत्र में विभिन्न शेयरधारकों को कोल्ड चेन संभारतंत्र के सभी समाधान प्रदान करने हेतु।	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
14.	कॉनकॉर एयर लि.	पूर्णस्वामित्व सहायक कंपनी	जारी	छत्रपति शिवाजी इंटरनेशनल एरपोर्ट (सीएसआईए), मुंबई में बिल्ड, ऑन, ऑपरेट एंड ट्रांसफर (बूट) पर आधारित एक नए डोमेस्टिक कार्गो टर्मिनल [सांताक्रूज एयर कार्गो टर्मिनल(एसए सीटी)] का निर्माण, विकास एवं प्रबंध करना।	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं
15.	अंगुल सुकिंदा रेलवे लि.	अनुबंध दिनांक 19.01.2015 (कॉनकॉर शेयरधारिता 26%)	जारी	ओडिशा राज्य में प्रस्तावित रेल लाईन अंगुल से	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं

				सुकिंदा(104 कि.मी.) के लिए वित्त, निर्माण, परिचालन, अनुरक्षण एवं प्रबंधन				
16.	कॉनकॉर बैट्स एयरपोर्ट सर्विसिज	अनुबंध दिनांक 12.06.2018 (कॉनकॉर शेयरधारिता 50%)	जारी	बंगलोर एयरपोर्ट टर्मिनल सर्विसिज प्राइवेट लिमिटेड (बीएटीएस) के साथ एक व्यावसायिक व्यवस्था, जिसमें रैंप और टैरमैक सेवाएं, फ्लाइट हैंडलिंग सेवाएं और पैन इंडिया आधार पर अन्य संबद्ध एयर कार्गो संबंधित गतिविधियों सहित ग्राउंड हैंडलिंग सेवाएं शुरू की गईं	वाणिज्यिक निर्णय	संदर्भ टिप्पणी-1	लागू नहीं	लागू नहीं

नोट :

1. सहायक कंपनियों की स्थापना और संयुक्त उद्यम भागीदारों के साथ संयुक्त उद्यम समझौतों को संबंधित अवधि के दौरान कंपनी के निदेशक मंडल द्वारा विधिवत अनुमोदित किया गया था और संयुक्त उद्यम कंपनियों और सहायक कंपनियों के साथ लेनदेन व्यवसाय के सामान्य क्रम में और हाथ की लंबाई में हैं और मुख्य रूप से उनके साथ निष्पादित संबंधित जेवी समझौतों के अनुसार, जहां कहीं लागू हो। उपरोक्त संबंधित पार्टियों के साथ वर्ष के दौरान लेन-देन व्यवसाय के सामान्य क्रम में हैं और दोहरावदार प्रकृति के हैं। उपरोक्त संयुक्त उद्यमों और अनुषंगियों के साथ लेन-देन भी कॉनकॉर की लेखा परीक्षा एवं नैतिकता समिति द्वारा प्रदान किए गए सर्वव्यापक अनुमोदन के अंतर्गत आते हैं। संबंधित पक्षों के साथ लेन-देन का विवरण, जहां भी लागू हो, 31 मार्च 2022 को समाप्त वर्ष के लिए कंपनी के वित्तीय विवरणों की टिप्पणियों में वर्णित है।

सचिवालयी लेखापरीक्षा रिपोर्ट

कुमार नरेश सिन्हा एंड एसोसिएट्स
कंपनी सचिव

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फॉर्म संख्या एमआर-3

सचिवालयी लेखापरीक्षा रिपोर्ट

31 मार्च, 2022 को समाप्त वित्तीय वर्ष हेतु

कंपनी अधिनियम, 2013 की धारा 204(1) और

कंपनी नियम, 2014 के नियम 9 (कार्मिकों की नियुक्ति एवं पारिश्रमिक) के अनुसरण में

सेवा में,

सदस्य.

भारतीय कंटेनर निगम लिमिटेड

सीआईएन: L63011DL1988GOI030915

कॉन्कॉर भवन, सी-3, मथुरा रोड,

अपोलो अस्पताल के सामने,

नई दिल्ली-110076

भारतीय कंटेनर निगम लि. (जिसे यहां पर कंपनी से संदर्भित किया है) पर लागू कानूनी प्रावधानों और अच्छे निगमित कार्यकलापों के कंपनी द्वारा अनुपालना की हमने सचिवालयी लेखापरीक्षा की है जिसका पंजीकृत कार्यालय कॉन्कॉर भवन, सी-3 मथुरा रोड अपोलो अस्पताल के सामने नई दिल्ली 110076 है। कंपनी द्वारा निगमित आचरण /संवैधानिक अनुपालना का सही तरीके से अनुसरण करना और उस पर मूल्यांकन स्वरूप सचिवालयी लेखापरीक्षा पर अपनी अभिव्यक्ति प्रकट कर सके इसके लिए मुझे उचित आधार प्रदान किया गया है।

भारतीय कंटेनर निगम लिमिटेड की खाताबही, कागजपत्रों, कार्यवृत्त बही, भेजी गई विवरणियों तथा कंपनी द्वारा सहेजे गए दस्तावेजों एवं कंपनी द्वारा उपलब्ध कराई गई अधिकारियों, एजेंटों, अधिकृत प्रतिनिधियों से संबंधित सूचनाओं पर तथा प्रबंधन द्वारा मुझे दिए गए स्पष्टीकरण और प्रस्तुतिकरण पर मेरी यह राय है कि कंपनी ने नीचे दिए गए कानूनी प्रावधानों का 31.03.2022 को समाप्त समीक्षाधीन वित्तीय अवधि में पालन किया है। कंपनी के प्रावधानों को पूरी तरह से पालन करने के लिए कंपनी के पास एक बोर्ड प्रक्रिया है जिसके आधार पर निम्न रिपोर्ट दी जाती है:

निम्नलिखित कानूनी प्रावधानों के अनुसार भारतीय कंटेनर निगम लिमिटेड के 31.03.2022 को समाप्त वित्तीय वर्ष के खाताबही, कागजातों, कार्यवृत्त बही, भेजी गई विवरणियों की जांच मैंने की है :

- कंपनी अधिनियम, 2013 और उसके अधीन बनाए गए नियम;
- प्रतिभूति संविदा (विनियमन) अधिनियम, 1956 (एससीआरए) और उसके अंतर्गत बने नियम;
- प्रतिभूति कानून (संशोधन) अधिनियम, 2014 और उसके तहत बनाए गए विनियमों और उप-नियमों द्वारा संशोधित डिपॉजिटरी अधिनियम, 1996;
- विदेशी विनियम प्रबंधन अधिनियम, 1999, विदेशी व्यापार नीति और नियम, प्रत्यक्ष विदेशी निवेश, ओवरसीज प्रत्यक्ष निवेश एवं बाहरी वाणिज्यिक उधार पर बने विनियम;
- भारतीय प्रतिभूति एवं विनियम बोर्ड, अधिनियम, 1992(सेबी अधिनियम) और इसके अंतर्गत निर्धारित लागू निम्नलिखित विनियमों और दिशानिर्देश;

(ए) भारतीय प्रतिभूति एवं विनियम बोर्ड (शेयरों का तात्विक अधिग्रहण) विनियम, 2011,

(बी) भारतीय प्रतिभूति और विनियम बोर्ड (इनसाइडर ट्रेडिंग का निषेध) विनियम, 2015;

(सी) भारतीय प्रतिभूति एवं विनियम बोर्ड (पूंजी निर्गमन एवं अपेक्षित प्रकटीकरण) विनियम 2015;

- (डी) भारतीय प्रतिभूति और विनियम बोर्ड (पूंजी का निर्गम और प्रकटीकरण आवश्यकताएं) विनियम, 2018;
- (ई) भारतीय प्रतिभूति और विनियम बोर्ड (शेयर आधारित कर्मचारी लाभ और पसीना इक्विटी) विनियम, 2021; (ऑडिट अवधि के दौरान कंपनी पर लागू नहीं);
- (एफ) भारतीय प्रतिभूति और विनियम बोर्ड (गैर-परिवर्तनीय प्रतिभूतियों का निर्गम और सूचीकरण) विनियम, 2021 (ऑडिट अवधि के दौरान कंपनी पर लागू नहीं);
- (जी) कंपनी अधिनियम और क्लॉइंट के साथ व्यवहार के संबंध में भारतीय प्रतिभूति और विनियम बोर्ड (एक निर्गम और शेयर हस्तांतरण एजेंटों के लिए रजिस्ट्रार) विनियम, 1993;
- (एच) भारतीय प्रतिभूति और विनियम बोर्ड (इक्विटी शेयरों को असूचीबद्ध करना) विनियम, 2021 (ऑडिट अवधि के दौरान कंपनी पर लागू नहीं); तथा
- (आई) भारतीय प्रतिभूति और विनियम बोर्ड (प्रतिभूतियों का पुनर्खरीद) विनियम, 2018 (ऑडिट अवधि के दौरान कंपनी पर लागू नहीं);
- (vi) अन्य कानून, जैसा कि कंपनी के प्रबंधन द्वारा सूचित और प्रमाणित किया गया है, जो विशेष रूप से कंपनी पर उनके क्षेत्र/उद्योग के आधार पर लागू होते हैं:
- (ए) प्रतिस्पर्धा अधिनियम, 2002,
- (बी) दिल्ली दुकान एवं स्थापना अधिनियम, 1954,
- (सी) सूचना अधिकार अधिनियम, 2005,
- (डी) ई-अपशिष्ट (प्रबंधन एवं संचालन), नियम, 2011
- (ई) पर्यावरण (सुरक्षा) अधिनियम 1986 (पर्यावरण (सुरक्षा) नियम 1986 के साथ पठित।
- (एफ) श्रमिक एवं सामाजिक सुरक्षा के लागू नियम

कंपनी के अधिकारियों और प्रबंधन द्वारा हमें प्रदान किए गए दस्तावेजों और अभिलेखों और हमें प्रदान की गई जानकारी और स्पष्टीकरण के आधार पर और कंपनी पर विभिन्न अधिनियमों की प्रयोज्यता के बारे में हमारे सर्वोत्तम निर्णय और समझ के आधार पर, हमारे राय, लागू सामान्य कानूनों और श्रम कानूनों की निगरानी और अनुपालन सुनिश्चित करने के लिए कंपनी में पर्याप्त प्रणालियां और प्रक्रियाएं मौजूद हैं।

कंपनी द्वारा प्रत्यक्ष और अप्रत्यक्ष कर कानूनों जैसे लागू वित्तीय कानूनों के अनुपालन की समीक्षा इस ऑडिट में नहीं की गई है क्योंकि यह वैधानिक लेखा परीक्षकों और अन्य नामित पेशेवरों द्वारा समीक्षा के अधीन है।

हमने निम्नलिखित लागू खंडों के अनुपालन की भी जांच की है:

- भारतीय कंपनी सचिव संस्थान द्वारा जारी सचिवीय मानक;
- कंपनी द्वारा नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड और बीएसई लिमिटेड के साथ सेबी (लिस्टिंग ऑब्जिगेशन्स एंड डिस्कलोजर रिक्वायरमेंट्स) रेगुलेशन, 2015 के साथ पठित लिस्टिंग एग्जीमेंट;
- सार्वजनिक उद्यम विभाग द्वारा जारी किए गए केंद्रीय सार्वजनिक क्षेत्र के उद्यमों (सीपीएसई) के लिए निगमित शासन पर उनके दिनांक 14 मई, 2010 के कार्यालय ज्ञापन संख्या 18(8)/2005-जीएम के तहत दिशानिर्देश; तथा
- निवेश और लोक संपत्ति प्रबंधन विभाग (दीपम), वित्त मंत्रालय, भारत सरकार द्वारा जारी ओ.एम.एफ संख्या 5/2/2016-नीति दिनांक 27 मई, 2016 में निर्धारित केंद्रीय सार्वजनिक क्षेत्र के उद्यमों (सीपीएसई) के पूंजी पुनर्गठन पर दिशानिर्देश।

समीक्षाधीन अवधि के दौरान, कंपनी ने नीचे उल्लिखित सीमा को छोड़कर ऊपर उल्लिखित अधिनियम, नियमों, विनियमों, दिशानिर्देशों, मानकों आदि के प्रावधानों का अनुपालन किया है:

कंपनी के पास नहीं था:

- दिनांक 8 नवंबर, 2021 तक विनियम 17(1)(ए) के अंतर्गत अपेक्षित गैर-कार्यकारी निदेशक (निदेशक मंडल के 50% से कम नहीं) की आवश्यक संख्या, 22 नवंबर, 2021 तक महिला/महिला स्वतंत्र निदेशक और स्वतंत्र सेबी (एलओडीआर) के विनियम 17 (1) (बी) और कॉरपोरेट गवर्नेंस पर डीपीई दिशानिर्देशों के पैरा 3.1.4 के तहत 31 मार्च, 2022 तक निदेशक (निदेशक मंडल के कम से कम आधे) निदेशक मंडल की संरचना।

2. 14 जुलाई, 2021 से 29 नवंबर, 2021 तक सेबी (एलओडीआर), विनियम 2015 के विनियम 18(1)(बी) के तहत आवश्यक लेखा परीक्षा समिति की उपयुक्त संरचना।
3. सेबी (एलओडीआर), विनियम 2015 के विनियम 19(1)(सी) के तहत अपेक्षित नामांकन और पारिश्रमिक समिति की उपयुक्त संरचना, 14 जुलाई, 2021 से 29 नवंबर, 2021 और 01 जनवरी, 2022 से 30 मार्च, 2022 तक।
4. 30 सितंबर, 2021 को समाप्त वर्ष हेतु सेबी (एलओडीआर), विनियम 2015 के विनियम 23(9) के तहत संबंधित पार्टी लेनदेन (आरपीटी) का 'समय सीमा के भीतर' (इसके स्टैंडअलोन और समेकित वित्तीय परिणामों के प्रकाशन की तारीख से 30 दिन) के आधार पर प्रकटीकरण प्रस्तुत किया।

हम आगे रिपोर्ट करते हैं कि समीक्षाधीन अवधि के दौरान:

- हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, कंपनी अधिनियम, 2013 की धारा 178(2) के साथ पठित उक्त विनियमों के विनियम 17 (10) के अनुसार निदेशक मंडल द्वारा स्वतंत्र निदेशकों का मूल्यांकन नहीं किया गया। इस संबंध में कॉर्पोरेट मामलों के मंत्रालय (एमसीए) ने 5 जून 2015 की अपनी अधिसूचना के माध्यम से सरकारी कंपनियों को कंपनी अधिनियम, 2013 की धारा 178 (2) के तहत निदेशकों के प्रदर्शन मूल्यांकन की आवश्यकता से छूट दी है। इसके अलावा, एमसीए ने अपनी अधिसूचना दिनांक 5 वीं जून, 2017 ने अधिनियम की अनुसूची IV में एक संशोधन किया, जिसके तहत सरकारी कंपनियों को बोर्ड द्वारा स्वतंत्र निदेशकों के प्रदर्शन मूल्यांकन की आवश्यकता का अनुपालन करने से छूट दी गई थी, यदि संबंधित विभाग या मंत्रालय ने उपरोक्त आवश्यकताओं को निर्दिष्ट किया है। हालांकि, उक्त विनियमों के विनियम 17(10) और विनियम 25(4) के अनुपालन से सरकारी कंपनियों के लिए ऐसी कोई छूट उपलब्ध नहीं है;

हम आगे रिपोर्ट करते हैं कि:

1. समीक्षाधीन अवधि के दौरान, कंपनी के पास कार्यकारी/कार्यात्मक निदेशकों, गैर-कार्यकारी निदेशकों, महिला/महिला स्वतंत्र निदेशक सहित स्वतंत्र निदेशक का इष्टतम संयोजन नहीं था जैसाकि ऊपर बताया गया है। समीक्षाधीन अवधि के दौरान हुए निदेशक मंडल की संरचना में परिवर्तन अधिनियम के प्रावधानों के अनुपालन में किए गए थे।
2. बीएसई और एनएसई ने समीक्षाधीन वर्ष के दौरान यहां-ऊपर बताई गई तिमाहियों के लिए सेबी (एलओडीआर) विनियम, 2015 के विभिन्न विनियमों के गैर-अनुपालन के लिए मौद्रिक जुर्माना लगाया था।
3. कॉर्पोरेट ने स्टॉक एक्सचेंजों को प्रस्तुत किया है कि सेबी (एलओडीआर) विनियम, 2015 के विभिन्न नियमों का पालन न करने का कारण भारत सरकार द्वारा निदेशकों/महिला निदेशकों/स्वतंत्र निदेशकों की नियुक्ति नहीं करना है और इसलिए उन्हें जुर्माना भरने हेतु उत्तरदायी नहीं ठहराया जाना चाहिए। सूचीबद्ध इकाई ने समय-समय पर अपने प्रशासनिक मंत्रालय (अर्थात रेल मंत्रालय) से अनुपालन सुनिश्चित करने के लिए कॉर्पोरेट के बोर्ड में आवश्यक संख्या में निदेशकों/स्वतंत्र निदेशकों (महिला निदेशक सहित) की नियुक्ति के लिए अनुरोध किया है।

निदेशक मंडल की बैठकों का कार्यक्रम तय करने हेतु सभी निदेशकों को पर्याप्त सूचना दी जाती है। कम अवधि में बैठक हेतु नोटिस को छोड़कर कार्यसूची तथा विस्तृत नोट निदेशकों को सात दिन पहले भेजे गए हैं। बैठक में निदेशकों के सार्थक सहभागिता के लिए ऐसा सिस्टम मौजूद है जिसके अंतर्गत सूचना अथवा अन्य जानकारियां उपलब्ध कराई गई हैं।

मैं यह रिपोर्ट करता हूँ कि कंपनी के आकार और परिचालन के अनुरूप ही कंपनी में समुचित प्रणाली एवं प्रक्रिया मौजूद है जो कंपनी पर लागू कानूनों, नियमों, विनियमों और दिशानिर्देशों द्वारा मॉनिटरिंग एवं अनुपालना सुनिश्चित करती है।

हम आगे रिपोर्ट करते हैं कि वित्तीय वर्ष 2021-22 के दौरान:

- i. कंपनी ने निम्नलिखित लाभांश की घोषणा और भुगतान किया है:
 - ए) 21 अक्टूबर, 2021 को 5/- रुपये के अंकित मूल्य पर 4.00 रुपये प्रति इक्विटी शेयर का पहला अंतरिम लाभांश (चुक्ता इक्विटी शेयर पूंजी पर 80%)।
 - बी) रुपये का दूसरा अंतरिम लाभांश। 20 जनवरी, 2022 को 5/- रुपये के अंकित मूल्य पर 2.00 प्रति इक्विटी शेयर (चुक्ता इक्विटी शेयर पूंजी पर 40%)।

- ii. बोर्ड ने वित्तीय वर्ष 2021-22 हेतु दिनांक 19 मई 2022 को 5/- रु. प्रति मूल्य हेतु 3.00 प्रति शेयर देने की अंतिम लाभांश की सिफारिश की है (चुकता इक्विटी शेयर पूंजी का 60%)।

कृते कुमार नरेश सिन्हा एंड एसोसिएट,
कंपनी सचिव

हस्ता/

स्थान : नोएडा

दिनांक 31.07.2022

सीएस कुमार नरेश सिन्हा

प्रोपराइटर

एफसीएस:1807, सीपी सं.14984

पीआर:610/2019

एफआरएन: S2015UP440500

यूडीआईएन : F001807D000716721

* यह रिपोर्ट हमारे सम दिनांक पत्र के साथ पढ़ी जाए जोकि अनुलग्नक-ए पर दिया गया है और यह अनुलग्नक इस रिपोर्ट का अभिन्न अंग है।

अनुलग्नक - 'ए'

सेवा में ,

सदस्यगण,

भारतीय कंटेनर निगम लिमिटेड

सीआईएन: L63011DL1988GOI03091

कॉन्कॉर भवन, सी-3, मथुरा रोड,

अपोलो अस्पताल के सामने, नई दिल्ली-110076

31 मार्च, 2022 को समाप्त वित्तीय वर्ष के लिए सम तिथि की हमारी सचिवीय लेखापरीक्षा रिपोर्ट इस पत्र के साथ पढ़ी जाए:

1. सचिवीय रिकॉर्ड का रखरखाव कंपनी के प्रबंधन की जिम्मेदारी है। मेरी जिम्मेदारी हमारी लेखापरीक्षा के आधार पर इन सचिवीय अभिलेखों पर एक राय व्यक्त करना है।
2. हमने लेखा परीक्षा पद्धतियों और प्रक्रियाओं का पालन किया है जो सचिवीय अभिलेखों की सामग्री की शुद्धता के बारे में उचित आश्वासन प्राप्त करने के लिए उपयुक्त थे। यह सुनिश्चित करने के लिए कि सचिवीय अभिलेखों में सही तथ्य परिलक्षित होते हैं, यादृच्छिक परीक्षण के आधार पर सत्यापन किया गया था। हम मानते हैं कि जिन प्रक्रियाओं और प्रथाओं का हमने पालन किया है, वे हमारी राय के लिए एक उचित आधार प्रदान करती हैं।
3. मैंने कंपनी के वित्तीय अभिलेखों और लेखा पुस्तकों की शुद्धता और उपयुक्तता का सत्यापन नहीं किया है।
4. जहां कभी भी आवश्यक हो, मैंने कानूनों, नियमों और विनियमों के अनुपालन और घटनाओं आदि के बारे में प्रबंधन के अभ्यावेदन प्राप्त किए हैं।
5. कॉर्पोरेट और अन्य लागू कानूनों, नियमों, विनियमों, मानकों के प्रावधानों का अनुपालन प्रबंधन की जिम्मेदारी है। मेरी परीक्षा परीक्षण के आधार पर प्रक्रिया के सत्यापन तक सीमित थी।
6. सचिवीय लेखा परीक्षा रिपोर्ट न तो भविष्य की व्यवहार्यता का आश्वासन है और न ही उस प्रभावशीलता की प्रभावशीलता का जिसके साथ प्रबंधन ने कंपनी के मामलों का संचालन किया है।

कृते कुमार नरेश सिन्हा एंड एसोसिएट,
कंपनी सचिव

स्थान : नोएडा

दिनांक : 31.07.2022

सीएस कुमार नरेश सिन्हा, प्रोपराइटर

एफसीएस:1807, सीपी सं.14984

पीआर:610/2019

एफआरएन: S2015UP440500

यूडीआईएन : F001807D000716721

फार्म सख्या AOC-1

[कंपनी (लेखा) नियम, 2014 के नियम 5 के साथ पठित धारा 129 की उप-धारा (3) के पहले परंतुक के अनुसार]
सहायक कंपनियों/सहयोगी कंपनियों/संयुक्त उद्यमों के वित्तीय विवरण की मुख्य विशेषताओं वाला विवरण

भाग "ए": सहायक कंपनियां

(करोड़ रु में)

क्र सं .	सहायक कंपनियों का नाम	फ्रेश एंड हेल्थी इं. लि..	कॉनकॉर एयर लि.	पंजाब लॉजिस्टिक्स इन्फ्रास्ट्रक्चर लिमिटेड	सिडकुल कॉनकॉर इन्फ्रा कं लि.
1	संबंधित सहायक के लिए रिपोर्टिंग अवधि, यदि होल्डिंग कंपनी की रिपोर्टिंग अवधि से भिन्न हो।	वर्ष समाप्त 31.03.2022	वर्ष समाप्त 31.03.2022	वर्ष समाप्त 31.03.2022	वर्ष समाप्त 31.03.2022
2	विदेशी सहायक कंपनियों के मामले में प्रासंगिक वित्तीय वर्ष की अंतिम तिथि के अनुसार मुद्रा और विनिमय दर की रिपोर्टिंग	भारतीय रु	भारतीय रु	भारतीय रु	भारतीय रु
3	शेयर पूंजी	220.47	36.65	198.52	99.48
4	रिजर्व एवं सरप्लस	(-)187.18	(-)12.41	(-)37.83	(-)9.19
5	कुल संपत्ति	38.15	54.96	232.00	116.07
6	कुल देयताएं (इक्विटी सहित)	38.15	54.96	232.00	116.07
7	निवेश	-	-	-	-
8	टर्न ओवर	6.86	43.80	24.75	14.75
9	कर पूर्व लाभ	(-)3.73	(-)9.21	(-)8.44	0.02
10	कर प्रावधान	-	0.44	(-)2.50	(-)0.18
11	कर पश्चात लाभ	(-)3.73	(-)9.65	(-)5.94	0.20
12	प्रस्तावित लाभांश	-	-	-	-
13	% शेयर धारिता	100%	100%	51%	74%

टिप्पणियाँ: निम्नलिखित जानकारी विवरण के अंत में प्रस्तुत की जानी चाहिए:

1 सहायक कंपनियों के नाम जिनका परिचालन शुरू होना बाकी है : शून्य

2 सहायक कंपनियों के नाम जिनका वर्ष के दौरान परिसमापन या बिक्री हुई है: कॉनकॉर लास्ट माइल लॉजिस्टिक्स लिमिटेड (पूर्ण स्वामित्व वाली) (इस कंपनी का नाम 02.03.2022 को कंपनियों के रजिस्टर से हटा दिया गया है और उक्त कंपनी को भंग कर दिया गया है)।

भाग "बी": सहयोगी एवं संयुक्त उद्यम

एसोसिएट कंपनियों और संयुक्त उद्यमों से संबंधित कंपनी अधिनियम, 2013 की धारा 129(3) के अनुसार विवरण

(करोड़ रु में)

एसोसिएट कंपनी और संयुक्त उद्यमों का नाम	स्टार ट्रेक टर्मिनल प्रा. लिमिटेड	ट्रासवर्ल्ड टर्मिनल दादरी प्राइवेट लिमिटेड (पूर्व में नाम अल्बार्ट्रांस इनलैंड पोर्ट्स प्राइवेट लि.	गेटव टर्मिनल इंडिया प्रा लि.	सीएमए सीजीएम लॉजि.पार्क (दादरी) प्रा.लि..	इंडिया गेटव टर्मिनल प्रा लि.	टीसीआई कॉनकॉर मल्टीमोडल सोल्यूसन प्रा. लिमिटेड	कंटेनर गेटवे लि.	ऑलकार्गो लोजि. पार्क प्रा. लिमि	अंगुल संकूदा रेलवे लि.	हलकॉन	हिमालय टर्मिनल प्रा. लि	पिपावाव इंटी.लोजि हब (पीआईएलएच)
1.नवीनतम लेखापरीक्षित तुलन पत्र दिनांक	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022
2. वर्ष के अंत में कंपनी द्वारा धारित एसोसिएट/संयुक्त उद्यमों के शेयर												
संख्या	47,06,695	53,83,630	11,77,80,000	20,48,200	5,46,00,000	34,30,000	49,000	37,16,160	20,80,00,000	-	80,000	-
एसोसिएट्स/संयुक्त उद्यम में निवेश राशि	4.71	5.38	117.78	2.05	54.60	3.43	0.05	3.71	208.00	3.19	0.50	1.46
होलडिंग की सीमा %	49%	49%	26%	49%	11.87%	49%	49%	49%	26%	50%	40%	50%
3. महत्वपूर्ण प्रभाव कैसे होता है इसका विवरण*	-	-	-	-	-	-	-	-	-	-	-	-
4 कारण क्यों सहयोगी/संयुक्त उद्यम समेकित नहीं है **	-	-	-	-	-	-	-	-	-	-	-	-
5.नवीनतम लेखापरीक्षित तुलन पत्र के अनुसार	48.60	59.61	1,046.53	33.84	(-35.41)	22.16	0.01	35.13	867.08	6.53	2.27	1.68

शेयरधारिता के कारण नेटवर्थ												
6. वर्ष में लाभ/हानि												
i समेकन में मान्य	1.84	4.71	(-1.60)	3.55	7.17	2.75	-	6.47	0.14	0.08	(-0.98)	(-0.23)
ii समेकन में मान्य नहीं	-	-	-	-	-	-	-	-	-	-	-	-

* कंपनी की संयुक्त उद्यम कंपनियों में पर्याप्त हिस्सेदारी है और उनके बोर्ड (बोर्डों) में इसके प्रतिनिधि भी हैं।

** उन्हें समेकित किया जा रहा है।

(#) अंकेक्षित खातों से ली गई जानकारी।

1. एसोसिएट्स और संयुक्त उद्यमों के नाम जिनका संचालन शुरू होना बाकी है:

(ए) कंटेनर गेटवे लिमिटेड

(बी) अंगुल सुकिंडा रेलवे लिमिटेड

2. एसोसिएट्स और संयुक्त उद्यमों के नाम जिनका वर्ष के दौरान परिसमापन या बिक्री की गई है: शून्य

कृते एस.एन.नंदा एंड कं
चार्टर्ड अकाउंटेंट
FRN-000685N

हस्ता/-
एस एन नंदा
साझेदार
सदस्यता संख्या 005909

हस्ता/
(वी कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक
(DIN: 07201556)

हस्ता/
(मनोज के दूबे)
निदेशक (वित्त)
DIN: 07518387)

हस्ता/
(हरीश चंदा)
का. निदे (वि) एवं कं सचिव

दिनांक : 19.05.2022

स्थान : नई दिल्ली

31.03.2022 को समाप्त वर्ष के लिए अनुपालना प्रमाणपत्र

सेवा में,
निदेशक मंडल,
भारतीय कंटेनर निगम लिमिटेड,
कॉनकॉर भवन, सी-3, मथुरा रोड,
अपोलो अस्पताल के सामने, नई दिल्ली - 110076.

विषय : 31.03.2022 को समाप्त वर्ष के लिए अनुपालन प्रमाणन

हम एतद द्वारा यह प्रमाणित करते हैं कि

- (ए) हमने अपने सर्वोत्तम ज्ञान एवं विश्वास के अनुसार हमने इस वर्ष के वित्तीय विवरणों और नकदी प्रवाह विवरणों की समीक्षा की है:
- इन वित्तीय विवरणों में कोई झूठा विवरण अथवा भूलचूक से कोई सच्चाई नहीं छुपाई गई जिससे भ्रामक स्थिति उत्पन्न हो;
 - ये विवरण कंपनी के व्यवसाय का सच्चा और निष्पक्ष दृष्टिकोण प्रस्तुत करते हैं जिसमें कंपनी वर्तमान लागू लेखामानकों और विनियमों का अनुपालन करती है।
- (बी) हमारे सर्वोत्तम ज्ञान और विश्वास के अनुसार कंपनी ने समीक्षाधीन वर्ष के दौरान कोई ऐसा लेन-देन नहीं किया है जिसमें धोखाधड़ी, गैरकानूनी अथवा कंपनी की आचारसंहिता का उल्लंघन किया गया हो।
- (सी) वित्तीय रिपोर्टिंग और आंतरिक नियंत्रण प्रणाली को बनाए रखने के लिए हमने अपनी जिम्मेदारी स्वीकार करते हैं और कंपनी की वित्तीय रिपोर्टिंग से संबंधित आंतरिक नियंत्रण प्रणाली की प्रभावशीलता का हमने मूल्यांकन किया है। हमने अपने मूल्यांकन में आंतरिक नियंत्रण प्रणाली के प्रारूप अथवा परिचालन में यदि कोई कमी है इसका प्रकटन लेखापरीक्षकों, लेखापरीक्षा समिति को किया है तथा इन कमियों के बारे में इन्हें पता है। इन कमियों को दुरुस्त करने हेतु उठाए गए कदमों अथवा प्रस्तावित कदमों के बारे में इन्हें जानकारी है।
- (डी) लेखापरीक्षकों और लेखापरीक्षा समिति को हमने निम्न के बारे में सूचित किया है :
- समीक्षाधीन वर्ष के दौरान वित्तीय विवरणों पर आंतरिक नियंत्रण प्रणाली में महत्वपूर्ण बदलाव हुए हैं;
 - समीक्षाधीन वर्ष के दौरान लेखा नीतियों में महत्वपूर्ण परिवर्तन किए गए हैं जिनका प्रकटन हमने वित्तीय विवरणों की टिप्पणियों में किया है, और
 - हमारे संज्ञान में धोखाधड़ी के ऐसे महत्वपूर्ण मामले नहीं आए हैं जिसमें कंपनी के वित्तीय विवरणों पर आंतरिक नियंत्रण प्रणाली में कंपनी प्रबंधन अथवा किसी कर्मचारी की गहन संलिप्तता है।

हस्ता./-
निदेशक(वित्त) एवं सीएफओ
कॉनकॉर

हस्ता./-
अध्यक्ष एवं प्रबंध निदेशक
कॉनकॉर

दिनांक : 19.05.2022

स्थान : नई दिल्ली

कॉनकॉर में पर्यावरण, सामाजिक और शासन (ईएसजी) पर कार्रवाई

दुनिया भर की अर्थव्यवस्थाएं विभिन्न मोर्चों पर अद्वितीय चुनौतियों का सामना कर रही हैं, जिनमें जलवायु परिवर्तन, जैव विविधता की हानि, आर्थिक असमानता, सामाजिक असुरक्षा आदि शामिल हैं। एक मान्यता है कि सतत विकास तब तक संभव नहीं है जब तक कि उक्त मुद्दों का समयबद्ध तरीके से समाधान नहीं किया जाता है।

चुनौतियों को मुकाबला करने और समाज को अपनी आवश्यकताओं को पूरा करने के लिए नए और अभिनव तरीके खोजने की जरूरत है। यह समाज के सभी तत्वों का सामूहिक प्रयास होगा, चाहे वह लोग, सरकार, व्यवसाय, सामाजिक क्षेत्र आदि हों। इसलिए, व्यावसायिक उद्यमों को पर्यावरण के अनुकूल प्रथाओं को शामिल करके अपने व्यवसाय को अधिक जिम्मेदार तरीके से समाज कल्याण की ओर उन्मुख करने की आवश्यकता है। लंबे समय में, जो संस्थाएं अपने व्यवसायों में सर्वश्रेष्ठ ईएसजी सिद्धांतों को अपनाएंगी, वे जीवित रहेंगी और सफल होंगी, क्योंकि उन्हें अधिक विश्वसनीय और विश्वसनीय माना जाएगा।

कॉनकॉर टीम अपनी सभी गतिविधियों में योगदान देने और सर्वोत्तम ईएसजी सिद्धांतों को अपनाने में दृढ़ विश्वास रखती है। व्यापार और उद्योग को विश्वसनीय और लागत प्रभावी रसद सेवाएं प्रदान करने के अपने व्यवसाय में, यह जागरूकता पैदा करने और पर्यावरण और सामाजिक लक्ष्यों की दिशा में योगदान करने के लिए मूल्य श्रृंखला में सभी हितधारकों को शामिल करने का प्रयास करता है। अपने संचालन में, यह मानता है कि व्यवसायों को वित्तीय और जिम्मेदारी से बढ़ने की आवश्यकता है, जिसका अर्थ है पर्यावरण पर न्यूनतम प्रभाव के साथ विकास सुनिश्चित करना, शासन के उच्चतम मानकों का प्रदर्शन करके समाज पर सकारात्मक प्रभाव। अपने सभी हितधारकों के मूल्यों और हितों को नियमित रूप से उचित प्राथमिकता दी जाती है, जिससे यह एक स्थायी वातावरण बनाने और उन समुदायों को मजबूत करने की दिशा में काम कर रहा है जिनमें यह संचालित होता है।

यह सामान्य ज्ञान है कि पिछले दशक ने ईएसजी से संबंधित नियमों की शुरुआत को चिह्नित किया और अगले दशक में ईएसजी केंद्र स्तर पर ले जाया जाएगा। इस स्पष्ट समझ के साथ, कॉनकॉर पर्यावरण की रक्षा, सामुदायिक विकास, अपने कर्मचारियों के स्वास्थ्य, सुरक्षा और भलाई की देखभाल करने और शासन का एक मजबूत ढांचा बनाने पर जोर देकर अपने हितधारकों के लिए मूल्य बनाने की दिशा में केंद्रित अपने कार्यों की योजना बना रहा है। कुछ क्षेत्रों में अन्य बातों के साथ-साथ कंपनी में इस मोर्चे पर काम किया गया है:

पर्यावरण की सुरक्षा:

कॉनकॉर ने हमेशा रेल के माध्यम से कंटेनरों के परिवहन में विश्वास किया है और इसे बढ़ावा दिया है क्योंकि यह सड़क की तुलना में परिवहन का अधिक पर्यावरण अनुकूल तरीका है। उपलब्ध रिपोर्टों के अनुसार, रेल बनाम सड़क द्वारा किया गया आंदोलन CO₂ उत्सर्जन को लगभग 36 ग्राम कम करता है। प्रति टन किमी. वर्ष 2021-22 के दौरान, कॉनकॉर ने रेल अवसंरचना का उपयोग करते हुए लगभग 860 किलोमीटर की औसत लीड से लगभग 47.69 मिलियन टन कार्गो का परिवहन किया। कंपनी के इस प्रयास से CO₂ उत्सर्जन में 1.48 मिलियन टन की कमी करने में मदद मिली है। इसके अलावा, कंपनी अपने संचालन में रबर टायर गैन्ट्री क्रेन, रीच स्टैकर, कुशल पावर पैक और रेल माउंटेड गैन्ट्री क्रेन जैसे ईंधन कुशल उपकरणों का उपयोग करती है। कॉनकॉर अपनी सुविधाओं पर कचरे के प्रबंधन और प्रबंधन के संबंध में सभी प्रासंगिक कानूनों का अनुपालन करता है।

जल और ऊर्जा प्रबंधन:

जल समुदायों के साथ-साथ पारिस्थितिकी के लिए भी एक महत्वपूर्ण संसाधन है। समाज के लिए इस महत्वपूर्ण जीवन रेखा का समर्थन करने के अपने प्रयासों में, कंपनी जल संरक्षण के लिए उपाय कर रही है, जिसमें पानी का कुशल उपयोग, जल पुनर्चक्रण/पुनः उपयोग के प्रयास, वर्षा जल संचयन प्रणाली की स्थापना शामिल है। पानी की टंकियों और नलों में सेंसर लगाकर पानी की शून्य बर्बादी सुनिश्चित की जाती है, जिसकी नियमित अंतराल पर निगरानी की जाती है। इसके संचालन में वेयरहाउस डिजाइनिंग में सुधार ने उन्हें ऊर्जा कुशल बनाने में मदद की है। कंपनी के कुछ टर्मिनलों में सौर ऊर्जा का उपयोग करने के लिए भी पहल की गई है।

कर्मचारी कल्याण:

कंपनी हमेशा अपने कर्मचारियों के लिए स्थिर कार्य जीवन संतुलन और सभी हितधारकों यानी आंतरिक और बाहरी के लिए साझा मूल्य बनाने के लिए प्रयास करती है। संगठन में स्वास्थ्य, सुरक्षा और पर्यावरण (एचएसई) पहलुओं की देखभाल करने वाला एक अलग विभाग है। इस विभाग ने विशेष रूप से कोविड-19 महामारी के दौरान विभिन्न पहल की हैं, जिसमें मास्क, सैनिटाइजर और

स्वास्थ्य स्वच्छता गतिविधियों के उपयोग को बढ़ावा देना शामिल है। कोविड प्रभावित कर्मचारियों और उनके परिवारों को मार्गदर्शन और सहायता प्रदान करना, योग/ध्यान सत्र आयोजित करना और पेशेवरों से परामर्श करना ताकि चुनौतियों का सामना किया जा सके और महामारी के कारण उत्पन्न होने वाली कठिनाइयों को दूर किया जा सके। कार्यालय में जिम और योग कक्षाओं जैसी सुविधाएं प्रदान करके, स्पोर्ट्स वॉच, बैडमिंटन रैकेट, साइकिल, क्रिकेट किट आदि जैसे स्पोर्ट्स गियर का प्रावधान करके कर्मचारियों के शारीरिक और मानसिक स्वास्थ्य को भी बढ़ावा दिया जाता है। कंपनी भी बढ़ावा देती है विभिन्न खेल गतिविधियों जैसे मैराथन में शामिल होना, क्रिकेट मैच और अन्य आयोजनों में अपने कर्मचारियों की भागीदारी। इसके अलावा, रचनात्मकता, लिंग संवेदनशीलता, नेतृत्व और संकट प्रबंधन के माध्यम से तनाव का मुकाबला करने सहित विभिन्न मामलों पर विषयों वाले पेशेवर निकायों द्वारा आयोजित कार्यक्रमों में प्रशिक्षण या उनकी भागीदारी के माध्यम से वर्ष के दौरान 810 कर्मचारियों को एक्सपोजर दिया गया था।

समावेशी विकास:

कंपनी का लक्ष्य बाहरी और आंतरिक हितधारकों के सामाजिक-आर्थिक विकास में योगदान देकर अपने व्यवसाय का संचालन करना है। इस दिशा में इसने विभिन्न पहल की हैं, जिसमें देश में सूक्ष्म और लघु उद्यमों के विकास को बढ़ावा देने के लिए किए गए प्रयास शामिल हैं। इस दिशा में उपार्जन में भारत सरकार के दिशा-निर्देशों के अनुरूप सूक्ष्म एवं लघु उद्यमों को वरीयता देने का प्रावधान किया गया है। इसके अलावा, इन उद्यमों को समय पर भुगतान की नियमित निगरानी भी की जाती है, जिससे उनके विकास में मदद मिलती है।

समुदाय का विकास:

कॉनकॉर उन समुदायों के समग्र विकास के लिए प्रतिबद्ध है, विशेष रूप से जिनके भीतर यह संचालित होता है। इस दिशा में कॉरपोरेट सोसाइटी रिस्पॉन्सिबिलिटी (सीएसआर) के तहत विभिन्न पहल की गई हैं, जिसमें स्कूलों में बुनियादी ढांचे का विकास, सार्वजनिक शौचालयों का निर्माण, गरीब बच्चों की शिक्षा, कौशल सुधार, भोजन का प्रावधान, स्वास्थ्य देखभाल गतिविधियों, जरूरतमंदों का टीकाकरण शामिल है। समाज में, स्वच्छता को बढ़ावा देना, आदि। कंपनी का उद्देश्य शिक्षा, स्वास्थ्य, बुनियादी ढांचे के निर्माण आदि के क्षेत्रों में वंचित वर्गों की मदद करके समाज के समावेशी विकास का माहौल बनाना है, जिसके लिए समुदायों के साथ नियमित जुड़ाव किया जाता है।

शासन:

कंपनी उच्चतम नैतिक मानकों का पालन करके विश्वसनीय, उत्तरदायी, सुरक्षित और मूल्य वर्धित सेवाएं प्रदान करने में विश्वास करती है। यह अपने मामलों के दिन-प्रतिदिन के प्रबंधन में सर्वोत्तम प्रथाओं और नीतियों का पालन करता है। सर्वोत्तम कॉर्पोरेट प्रशासन प्रथाओं का पालन करने की प्रतिबद्धता पारदर्शिता, निष्पक्षता, विवेक, टीम वर्क, व्यावसायिकता, समानता और जवाबदेही पर आधारित है। कॉरपोरेट गवर्नंस फ्रेमवर्क के मार्गदर्शक सिद्धांत सभी हितधारकों के हितों को बढ़ावा देने और उनकी रक्षा करने, सभी कर्मियों की अखंडता और नैतिक व्यवहार और विश्वास का माहौल रखने हेतु पारदर्शी प्रणाली/प्रथाओं को अपनाकर लागू कानूनों, नियमों के अक्षरशः अनुपालन पर आधारित हैं। और सूचना के पारदर्शी और समय पर प्रकटीकरण के माध्यम से विश्वास। इसमें नैतिक और पारदर्शी व्यवहार को बढ़ावा देने के लिए आचार संहिता, व्हिसल ब्लोअर नीति, आरटीआई के तहत कवरेज के रूप में नीतियां हैं।

ईएसजी के संबंध में कंपनी द्वारा किए जा रहे प्रयासों और इसकी प्रथाओं को सेबी विनियमों के तहत वर्ष 2021-22 के लिए संरचित व्यापार उत्तरदायित्व रिपोर्ट (बीआरआर) में विस्तार से शामिल किया गया है जिसमें कंपनी के साथ निम्नलिखित नौ सिद्धांतों पर रिपोर्टिंग और मूल्यांकन किया गया है :

- i. व्यवसायों का संचालन और शासन;
- ii. अंतर्निहित उत्पादों और सेवाओं के पहलू;
- iii. कर्मचारियों;
- iv. हितधारकों;
- v. मानवाधिकार;
- vi. वातावरण;
- vii. नीति वकालत;
- viii. समावेशी विकास और समान विकास; तथा
- ix. उपभोक्ता

व्यावसायिक उत्तरदायित्व रिपोर्ट

यह खंड सेबी के 34 विनियमन (सूची निर्धारण और प्रकटीकरण आवश्यकताएँ) विनियमन, 2015 के अनुसार है।

1. सामान्य, वित्तीय सूचना, व्यावसायिक उत्तरदायित्व प्रमुख आदि:

1.1 कंपनी के बारे में सामान्य जानकारी

विषयवस्तु	विवरण
ए) कंपनी का निगमित पहचान क्रमांक(सीआईएन)	L63011DL1988GOI030915
बी) कंपनी का नाम	भारतीय कंटेनर निगम लिमिटेड
सी) पंजीकृत पता	कॉनकॉर भवन, सी-3, मथुरा रोड, अपोलो अस्पताल के सामने, नई दिल्ली-76 http://www.concorindia.co.in sanjays@concorindia.com
डी) वेबसाइट	
ई) (बीआर हेतु जिम्मेवारी निदेशक की) ई-मेल आईडी	
एफ) प्रतिवेदित वित्तीय वर्ष	31 मार्च, 2022 को समाप्त वित्तीय वर्ष
जी) उन क्षेत्रों के नाम जिनमें कंपनी व्यवसायगत है	संभारतंत्र एवं परिवहन: समूह 491 : रेल माध्यम से परिवहन समूह 492 : अन्य भू-परिवहन समूह 521 : भंडारागारण एवं भंडारण समूह 522 : परिवहन हेतु समर्थनात्मक गतिविधियां (उक्त वर्गीकरण सांख्याकिकी एवं कार्यक्रम कार्यान्वयन मंत्रालय के केंद्रीय सांख्याकिकी संगठन द्वारा बनाए गए वर्गीकरण के अनुसार है)
एच) कंपनी द्वारा दी जाने वाली तीन प्रमुख सेवाओं की सूची दें(जैसाकि तुलनपत्र में है)	(i) कंटेनरों का परिवहन ; (ii) कंटेनरों का संचालन ; और (iii) शुष्क पतन और कंटेनर फ्रेट स्टेशन सहित संभारतंत्र सुविधाओं का संचालन।
आई) कुल स्थानों की संख्या, जहां कंपनी द्वारा व्यावसायिक गतिविधियाँ चलाई जा रही हैं :	
i. अंतरराष्ट्रीय स्थानों की संख्या (मेजर 5 में विवरण दें)	नेपाल में एक संयुक्त उद्यम।
ii. राष्ट्रीय स्थानों की संख्या	कॉनकॉर ने 61 टर्मिनलों, जिनमें से 59 स्वयं के टर्मिनल(6 पूर्णतः एक्जिम हैं, 36 सम्मिश्रित हैं और 17 पूर्णतः आंतरिक टर्मिनल हैं,) के साथ भारत में महत्वपूर्ण उपस्थिति की है। कॉनकॉर ने उपर्युक्त कॉनकॉर टर्मिनलों के अतिरिक्त 2 स्थानों पर कार्यनीतिक टाई-अप भी किया है।
जे) बाजार जहां कंपनी द्वारा सेवाएं दी जा रही हैं- स्थानीय/राज्य/राष्ट्रीय/अंतरराष्ट्रीय	मुख्यतः राष्ट्रीय और प्रत्यक्ष रूप से अंतरराष्ट्रीय

1.2 कंपनी का वित्तीय विवरण

आवश्यक सूचना	विवरण
ए) प्रदत्त पूंजी (रु. में)	304.65 करोड़ रु.
बी) कुल कारोबार (रु. में)	7,857.58 करोड़ रु.
सी) कर पश्चात कुल लाभ (रु. में)	1,062.34 करोड़ रु.
डी) निगमित सामाजिक उत्तरदायित्व पर कुल व्यय - कर	कॉनकॉर ने कंपनी अधिनियम, 2013 के प्रावधान के अनुसार अपने लाभ का लगभग 2% सीएसआर पर व्यय किया जाना चिन्हित किया

पश्चात लाभ का %	है। वित्त वर्ष 2021-22 के लिए सीएसआर का कुल बजट 39.22 करोड़ रु. था, जिसमें विगत वर्ष व्यय न की गई राशि सम्मिलित है। वर्ष के दौरान निगमित सामाजिक उत्तरदायित्व (सीएसआर) पर 15.17 करोड़ रुपये आवंटित राशि से व्यय की गई।
ई) उन गतिविधियों की सूची जिन पर (डी) में वर्णित व्यय हुआ	<ul style="list-style-type: none"> i. विद्यालयों का इंफ्रास्ट्रक्चर विकास। ii. सार्वजनिक स्थानों पर शौचालय ब्लॉक का निर्माण। iii. उत्तर प्रदेश और दिल्ली में गरीब बच्चों के लिए शिक्षा। iv. दिल्ली, विशाखापत्तनम और हैदराबाद में कैंसर रोगियों के लिए कैंसर डिडेक्टिव कैंप और हैंड होल्डिंग का आयोजन किया गया। v. एनसीआर में स्टैकहोल्डरों के लिए मोबाइल चिकित्सा शिविर और मुफ्त मोतियाबिंद सर्जरी का आयोजन। vi. चार आकांक्षात्मक जिलों विशाखापत्तनम (आंध्रप्रदेश), आसिफाबाद (तेलंगाना), चंदौली (यूपी) और श्रावस्ती (यूपी) में विज्ञान प्रयोगशालाओं का निर्माण, एक्स-रे मशीन, सेल काउंटर/जैव रासायनिक विश्लेषक, अल्ट्रासाउंड मशीन, डिजिटल आटोक्लेव, डिजिटल हीमोग्लोबिनमीटर जैसे स्वास्थ्य उपकरणों की खरीद, एनएम कार्यकर्ताओं के लिए स्कूटर उपलब्ध कराना, सार्वजनिक शौचालयों का निर्माण, वाटर एटीएम/आरओ प्लांट, आशाघर/प्रतीक्षालय (शौचालय के साथ), एम्बुलेंस, बिन्स आदि की खरीद। vii. नई दिल्ली में भिक्षावृत्ति की रोकथाम और शिक्षा में सहायता। viii. कोविड -19 टीकाकरण और कोविड से संबंधित उपकरणों जैसे ऑक्सीजन सांद्रता, आईसीयू वेंटिलेटर आदि में सहायता प्रदान करना।

कॉनकॉर में निगमित सामाजिक उत्तरदायित्व एवं सतत् विकास गतिविधियों को एक विशेष कार्य के रूप में सुगठित सीएसआर नीति के अंतर्गत चलाया जाता है। समय-समय पर संशोधित कंपनी अधिनियम 2013 के प्रावधानों और सार्वजनिक उद्यम विभाग (डीपीई) के सीएसआर दिशानिर्देशों के रूप में अनुवादित सरकार की नीति के अनुरूप कंपनी द्वारा इन गतिविधियों के लिए धन आवंटित किया जा रहा है। अव्ययित राशि को कंपनी अधिनियम के प्रावधानों और उसके तहत संबंधित नियमों के अनुसार निपटाया जाता है। कॉनकॉर ने निर्धारित सीमा रेखा और परियोजना उपलब्धियों से सीएसआर कार्यक्रमों की पहचान करने तथा इन्हें कार्यान्वयन करने के लिए एक प्रणाली विकसित की है तथा परियोजना निष्पादित करने वाले साझेदारों के साथ एक मानक समझौता ज्ञापन पर हस्ताक्षर करती है।

1.3 अन्य विवरण

विषय	विवरण
ए) क्या कंपनी की कोई सहायक कंपनी/कंपनियाँ हैं?	<p>हां, कंपनी की चार सहायक कंपनियाँ हैं, यथा</p> <ol style="list-style-type: none"> 1. फ्रेश एंड हेल्थी इंटरप्राइजेज लि.(एफएचईएल) 2. कॉनकॉर एयर लि.(सीएएल) 3. सिडकुल कॉनकॉर इंफ्रा कंपनी लि. (एससीआईसीएल) 4. पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि.(पीएलआईएल)
बी) क्या सहायक कंपनी/कंपनियाँ मूल कंपनी की बीआर पहल में भाग लेती हैं? यदि हां तो ऐसी सहायक कंपनियों की संख्या बताएं।	जी हाँ
सी) क्या कंपनी किसी अन्य व्यावसायिक कंपनी/कंपनियों के साथ व्यवसाय करती है(उदाहरणार्थ आपूर्तिकर्ता, वितरक आदि) जो बीआर पहल में भाग लेती हैं? यदि हां तो कृपया ऐसी गतिविधि/गतिविधियों की प्रतिशतता	अधिकतर मामलों में, कॉनकॉर द्वारा सीधे बीआर पहल की जाती है, हालांकि कंपनी और इसके सभी स्टैकहोल्डर्स, जिनका औपचारिक व्यावसायिक प्रबंध है, जैसेकि सरकार, आपूर्तिकर्ता, वितरक, संविदाकार, ग्राहक और अन्य, अप्रत्यक्ष रूप से कंपनी

बताएं(30% से कम, 30-60%, 60% से अधिक)।	की बीआर पहल में भागीदारी करते हैं।
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1.4 'बीआर' के लिए उत्तरदायी निदेशक/निदेशकों का विवरण

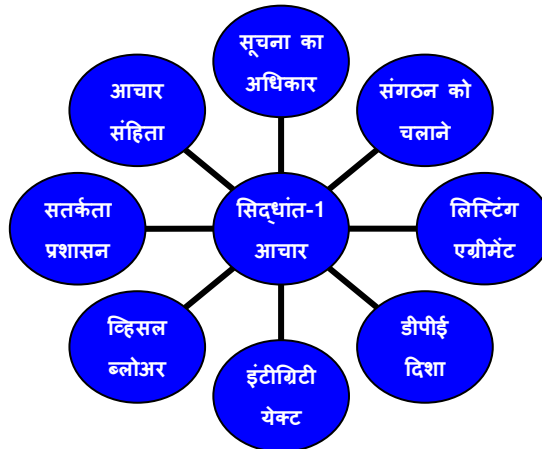
विषय	विवरण
ए) 'बीआर' नीति/नीतियों को क्रियान्वित करने के लिए उत्तरदायी निदेशक/ निदेशकों का विवरण <ul style="list-style-type: none"> ▪ डीआईएन संख्या ▪ नाम ▪ पदनाम 	05159435 श्री संजय स्वरूप निदेशक (अंत.विपणन एवं परिचालन)
बी) 'बीआर' प्रमुख का विवरण <ul style="list-style-type: none"> ▪ डीआईएन संख्या(यदि लागू हो) ▪ नाम ▪ पदनाम ▪ दूरभाष नं. ▪ ई-मेल 	05159435 श्री संजय स्वरूप निदेशक (अंत.विपणन एवं परिचालन) 011-41673015 sanjays@concorindia.com

1.5 बीआर से संबंधित शासन

विषय	विवरण
ए) कंपनी की बीआर निष्पादन का मूल्यांकन करने हेतु निदेशक मंडल, बोर्ड समिति या सीईओ की बारंबारता बताएं। तीन माह में, 3-6 माह, वार्षिक, 1 वर्ष से अधिक।	कॉनकॉर में सीएसआर गतिविधियों के निष्पादन की पहुँच और समीक्षा के लिए बोर्ड स्तरीय समिति की सीएसआर के लिए 2021-22 में चार बार बैठक हुई जबकि बीआर रिपोर्ट बोर्ड वार्षिक आधार पर पहले रखा गया है।
बी) क्या कंपनी बीआर या एक सस्टेनेबिलिटी रिपोर्ट प्रकाशित करती है? इस रिपोर्ट को देखने हेतु हाइपर लिंक क्या है? इसके प्रकाशन की बारंबारता क्या है?	हां, बीआर रिपोर्ट वार्षिक रिपोर्ट के साथ कंपनी की वेबसाइट पर अपलोड की गई है। वार्षिक रिपोर्ट के एक भाग के रूप में वर्ष में शुरू की गई सीएसआर और सस्टेनेबिलिटी पहल को भी प्रकाशित किया गया है और यह http://concorindia.co.in/assets/pdf/csr.pdf पर उपलब्ध है।

2. सिद्धांतवार बीआर नीति एवं निष्पादन:

2.1 सिद्धांत -1 : व्यवसाय आचार-संहिता और शासन के प्रति दायित्व



बोर्ड सदस्यों और वरिष्ठ प्रबंधन कार्मिकों की आचार-संहिता कंपनी के मिशन एवं उद्देश्य कथन और सेबी (लिस्टिंग दायित्वों और प्रकटीकरण आवश्यकताओं) विनियमन, 2015(लिस्टिंग विनियमन) के प्रावधानों के अनुरूप है और जिनका लक्ष्य कंपनी के कार्य-कलापों के प्रबंधन में नैतिक एवं पारदर्शी प्रक्रिया को बढ़ाना है। पूर्णकालिक निदेशकों और वरिष्ठ प्रबंधन कार्मिकों के संबंध में यह

आचार-संहिता कॉनकॉर कंडक्ट रूल्स, 1993 के साथ और इसमें किए गए किसी संशोधन के साथ पठित होगा। यहां पर सूचना का अधिकार अधिनियम, 2005 के अंतर्गत सूचना उपलब्ध कराने के लिए एक अच्छी तरह से ढांचा स्थापित किया गया है।

कंपनी की व्हिसल ब्लोअर नीति लिस्टिंग एग्रीमेंट और कंपनी अधिनियम, 2013 के प्रावधानों के अनुपालन में समय-समय पर अद्यतन की जाती है यह कर्मचारियों को एक राह और अवसर प्रदान करती है ताकि वे अपनी आवाज उठा सकें और लेखापरीक्षा एवं नैतिक समिति के पास भरोसे से पहुंच सकें, यदि वे कंपनी में कोई अनैतिक और अनुपयुक्त या कोई गलत आचार-व्यवहार पाते हैं। यह कर्मचारियों को प्रतिशोध या उत्पीड़न से सुरक्षा देने हेतु आवश्यक संरक्षण देती है।

कॉनकॉर ने सीवीसी के साथ परामर्श से टीआईआई द्वारा विकसित कार्यक्रम यानि इंटीग्रेटी पैक्ट प्रोग्राम को लागू करने के लिए ट्रांसपैरेंसी इंटरनेशनल इंडिया के साथ एक समझौता ज्ञापन तैयार किया है। इस कार्यक्रम का उद्देश्य यह सुनिश्चित करना है कि एक कंपनी या सरकारी विभाग और उनके आपूर्तिकर्ताओं के साथ सभी गतिविधियों और अंतरणों को एक साफ-सुथरे, पारदर्शी और भ्रष्टाचार मुक्त तरीके से संचालित किया जा सके।

कॉनकॉर विभिन्न उच्चतम नैतिक मानकों द्वारा विश्वसनीय, अनुक्रियाशील, सुरक्षित और मूल्ययोजित संभारतंत्र सेवाएं उपलब्ध कराने में विश्वास रखती है। यह अनेक माल और सेवाओं(प्रतिस्पर्धी) के घरेलू और अंतरराष्ट्रीय बोलीदाताओं, ठेकेदारों और वेंडरों के साथ व्यवसायरत है। बोली देने की प्रक्रिया पारदर्शी, खुली और जनसाधारण की पहुंच में है क्योंकि निविदाएं कंपनी की वेबसाइट तथा ई-टेंडर पोर्टल पर डाली जाती है। यह अपने प्रतिस्पर्धियों के साथ संबंधों को महत्व देती है और उनके साथ एक साफ-सुथरे एवं पारदर्शी तरीके से व्यवहार करती है।

कॉनकॉर ने पोर्टल पर ई-टेंडरिंग प्रणाली लागू कर दी है जो सीवीसी के उन दिशानिर्देशों का अनुपालन करती है जो समय-समय पर ई-प्रोक्योरमेंट हेतु जारी किए गए हैं और पारदर्शिता बढ़ाते हैं। कॉनकॉर केंद्रीय सतर्कता आयोग अधिनियम, 2003 के अंतर्गत आती है जो अपनी गतिविधियों को निगमित कार्यालय, नई दिल्ली से नियंत्रित करती है। सतर्कता प्रभाग के प्रमुख मुख्य सतर्कता अधिकारी है जो सीधे ही अध्यक्ष एवं प्रबंध निदेशक महोदय को रिपोर्ट करते हैं।

बीआर नीति/नीतियां

क्र.सं.	प्रश्न	उत्तर(हां/नहीं)
1)	क्या आपके पास सिद्धांत-1 के लिए नीति/ नीतियां हैं?	जी हां
2)	क्या यह नीति संबंधित स्टैकहोल्डरों के साथ चर्चा करके बनाई गई है?	जी हां, ग्राहकों और अन्य स्टैकहोल्डरों से प्रतिपुष्टि के माध्यम से तैयार और समीक्षा की गई।
3)	क्या यह नीति किसी राष्ट्रीय/ अंतरराष्ट्रीय मानकों के सदृश है? यदि हां तो कृपया संक्षेप में बताएं (50 शब्दों में)।	एक सार्वजनिक क्षेत्र के उपक्रम के रूप में, इस कंपनी को केंद्रीय सरकार द्वारा समय-समय पर शासन और निर्णय लेने में पारदर्शिता सुनिश्चित करने के लिए निर्धारित दिशानिर्देशों का अनुपालन करना होता है। कुछ उल्लेखनीय दिशानिर्देशों में शामिल हैं : <ul style="list-style-type: none"> ▪ सूचना का अधिकार अधिनियम, 2005 ▪ केंद्रीय सतर्कता आयोग अधिनियम, 2003 ▪ सीवीसी अधिप्राप्ति दिशानिर्देश ▪ डीपीई दिशानिर्देश
4)	क्या यह नीति बोर्ड द्वारा अनुमोदित है? यदि हां तो क्या इस पर अध्यक्ष एवं प्रबंध निदेशक/ मालिक/सीईओ/उपयुक्त बोर्ड निदेशक के हस्ताक्षर हैं?	जी हां, सिद्धांत 1 को नियंत्रित करने वाली विभिन्न नीतियां समुचित स्तरों पर अनुमोदित हैं।
5)	क्या इस नीति के कार्यान्वयन के निरीक्षण हेतु कोई बोर्ड/निदेशक/अधिकारी की एक निर्धारित समिति है?	जी हां
6)	इस नीति को ऑन लाईन देखने हेतु लिंक का उल्लेख करें?	http://www.concorindia.co.in/assets/pdf/WhistleBlowerPolicy.pdf http://www.concorindia.co.in/assets/pdf/IntegrityPact.pdf

		http://www.concorindia.co.in/assets/pdf/INFO-RTI.pdf http://www.concorindia.co.in/assets/pdf/Code_of_conduct.pdf http://www.concorindia.co.in/vigcorner.asp
7)	क्या इस नीति को सभी संबंधित आंतरिक एवं बाह्य स्टैकहोल्डर्स को औपचारिक रूप से संप्रेषित किया गया है?	जी हां
8)	क्या इस नीति/नीतियों को कार्यान्वित करने के लिए कंपनी की आंतरिक संरचना मौजूद है?	जी हां
9)	क्या इस नीति/नीतियों से संबंधित स्टैक होल्डर्स की शिकायतों का निवारण करने हेतु कंपनी की शिकायत निवारण प्रणाली है?	जी हां
10)	क्या कंपनी ने इस नीति की कार्य पद्धति का आंतरिक या बाह्य एजेंसी द्वारा स्वतंत्र लेखापरीक्षा/मूल्यांकन करवाया है?	कंपनी द्वारा अपनाई गई नीतियां/दिशानिर्देश और शासन पद्धति पूर्णतः सुस्थापित हैं और उनमें कई पर सांविधिक, दिशानिर्देश आदि लागू हैं। व्यक्तिगत नीतियों का स्वतंत्र विशिष्ट ऑडिट/मूल्यांकन नहीं किया गया है।

यदि क्रमांक 1 के सिद्धांत-1 का उत्तर 'नहीं' है तो कृपया बताएं ऐसा क्यों है?

क्र.सं.	विषय	विवरण
1)	कंपनी ने सिद्धांतों को नहीं समझा।	लागू नहीं
2)	कंपनी इस स्थिति में नहीं है कि वह निर्धारित सिद्धांतों पर नीतियों को बना सके और लागू कर सके।	
3)	कंपनी के पास इस कार्य हेतु वित्तीय या जनशक्ति संसाधन नहीं है।	
4)	इसे आगामी 6 महीनों में करने की योजना है।	
5)	इसे आगामी 1 वर्ष में करने की योजना है।	
6)	अन्य कोई कारण	

निष्पादन :

क्र.सं.	विषय	विवरण
1)	क्या नैतिकता, घूसखोरी और भ्रष्टाचार से संबंधित नीति केवल कंपनी पर ही लागू है? हां/नहीं। क्या यह समूह/संयुक्त उद्यम/ आपूर्तिकर्ताओं/ ठेकेदारों/एनजीओ/अन्य पर भी लागू है?	नहीं, कंपनी की नैतिकता, घूसखोरी की रोकथाम और भ्रष्टाचार संबंधी नीतियां है जो सहायक कंपनियों पर लागू है। संयुक्त उद्यमों के अपने खुद के सिद्धांत और प्रक्रियाएं हैं। सभी कर्मचारियों, वरिष्ठ प्रबंधन सहित और कंपनी के निदेशक बोर्ड के लिए आचार संहिता लागू है। आपूर्तिकर्ताओं/ठेकेदारों/जैवी के लिए कॉनकॉर की पहले और बाद के लिए कठोर नियम एवं शर्तें हैं। इन प्रक्रियाओं हेतु कंपनी के आंतरिक डोक्यूमेंट है जैसेकि परचेज़ मैनुअल, मॉडल टेंडर डोक्यूमेंट और अन्य। विभिन्न श्रेणी की व्यवस्थाओं के लिए इंटीग्रेटी पैकट की भी प्रणाली है।
2)	विगत वित्तीय वर्ष में स्टैकहोल्डर की कितनी शिकायतें प्राप्त हुईं और प्रबंधन द्वारा इनके कितने प्रतिशत का समाधान संतोषजनक किया गया? यदि ऐसा है तो कृपया 50 शब्दों में इसका विवरण दें।	कंपनी द्वारा सभी स्टैकहोल्डर्स की शिकायतों का संतोषजनक निवारण विभिन्न संचार चैनलों जैसे ई-मेल, बैठकों, पत्राचार, शिकायत निवारण मंचों आदि के माध्यम से किया गया। वर्ष के दौरान पूछताछ और संकल्प के विभिन्न चरणों में कुछ शिकायतें प्राप्त हुई हैं। वर्ष के दौरान, 27 शिकायतें प्राप्त हुई हैं।

		जिनका समाधान कर लिया गया है।
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2.2 सिद्धांत-2 : मूल उत्पादों और सेवाओं के पहलुओं के प्रति उत्तरदायित्व

कॉनकॉर की 'गुणवत्ता नीति' कहती है कि कॉनकॉर अपनी गुणवत्ता प्रबंधन प्रणालियों और प्रक्रियाओं में चरणबद्ध सुधार करके ग्राहक को पूरी सुविधा और संतुष्टि तथा उसके धन की अधिकतम उपादेयता सुनिश्चित करने के लिए नवीनतम परिवर्तनों का प्रयोग कर कम लागत और सुसंगत तरीके से विश्वसनीय, अनुक्रियाशील, सुरक्षित और मूल्ययोजित बहुविध संभारतंत्र सेवाएं उपलब्ध कराने के लिए प्रतिबद्ध है। हमारा संकल्प ग्राहक मूल्य सृजन है।

फ्रेट के परिवहन में सुरक्षा को सुनिश्चित करने के लिए यह सुनिश्चित किया गया है कि सभी वैगनों में 'लोड सेंसिटिव डिवायस' 'ऑटोमेटिक ट्विस्ट डिवायस' लगे हों ताकि कोई अनहोनी न घटे। इसके अतिरिक्त, यह सुनिश्चित करने के लिए भी प्रयास किए गए हैं कि परिवहन किए जा रहे कार्गो में कोई चोरी न हो। इसके लिए 'एन्टी पिलफ्रेज डिवायस' लगाए गए हैं। कंपनी समय पर अपने ग्राहकों को कंटेनर मूवमेंट की सूचना उपलब्ध कराती है और यह सुनिश्चित करती है कि ग्राहक शिकायतों का जल्द निपटारा हो।

बीआर नीति/नीतियां

क्र.सं.	प्रश्न	उत्तर(हां/नहीं)
1)	क्या आपके पास सिद्धांत-2 के लिए नीति/ नीतियां हैं?	जी हां
2)	क्या यह नीति संबंधित स्टैक होल्डर्स के साथ चर्चा करके बनाई गई है?	जी हां, नियमित प्रतिपुष्टि के माध्यम से नीति की समीक्षा की गई।
3)	क्या यह नीति किसी राष्ट्रीय/ अंतरराष्ट्रीय मानकों के सदृश है? यदि हां तो कृपया संक्षेप में बताएं (50 शब्दों में)।	इस क्षेत्र में अंतरराष्ट्रीय स्तर पर अपनाई जा रही सर्वोत्तम प्रक्रियाओं के सदृश है। परिवहन और संचालन हेतु प्रयोग किए जा रहे कंटेनर अंतरराष्ट्रीय मानकों के अनुरूप हैं और इनमें लगे उपकरण अत्याधुनिक और अंतरराष्ट्रीय स्तर पर उपलब्ध सर्वोत्तम श्रेणी के हैं। कंटेनरों के रेलमार्ग से आवागमन में रेल मंत्रालय द्वारा समय-समय पर निर्धारित सुरक्षा दिशानिर्देशों का सख्ती से अनुपालन किया जाता है।
4)	क्या यह नीति बोर्ड द्वारा अनुमोदित है? यदि हां तो क्या इस पर प्रबंध निदेशक/मालिक/ सीईओ/उपयुक्त बोर्ड निदेशक के हस्ताक्षर हैं?	जी हां, इसे अध्यक्ष एवं प्रबंध निदेशक के स्तर पर अनुमोदित किया गया है।
5)	क्या इस नीति के कार्यान्वयन के निरीक्षण हेतु कोई बोर्ड/निदेशक/ अधिकारी की एक निर्धारित समिति है?	जी हां, अधिकारियों की एक समिति है।
6)	इस नीति को ऑन लाईन देखने हेतु लिंक का उल्लेख करें।	गुणवत्ता नीति: http://www.concorindia.co.in/quality.asp
7)	क्या इस नीति को सभी संबंधित आंतरिक एवं बाह्य स्टैक होल्डर्स को औपचारिक रूप से संप्रेषित किया गया है?	जी हां
8)	क्या इस नीति/नीतियों को कार्यान्वित करने के लिए कंपनी की आंतरिक संरचना मौजूद है?	जी हां
9)	क्या इस नीति/नीतियों से संबंधित स्टैकहोल्डर्स की शिकायतों का निवारण करने हेतु कंपनी की शिकायत निवारण प्रणाली है?	जी हां
10)	क्या कंपनी ने इस नीति की कार्य पद्धति का आंतरिक या बाह्य एजेंसी द्वारा स्वतंत्र लेखापरीक्षा/मूल्यांकन करवाया है?	गुणवत्ता नीति आईएसओ मानकों के अनुरूप है। इसके अतिरिक्त, स्वतंत्र एजेंसी द्वारा ग्राहक संतुष्टि सर्वे भी करवाया गया। इस संबंध में कंपनी नियमित अंतराल पर टर्मिनलों, कलस्टर, एरिया और निगमित कार्यालय में स्वतंत्र लेखापरीक्षा एवं प्रमाणन की व्यवस्था भी करती है।

यदि क्रमांक 1 के सिद्धांत-2 का उत्तर 'नहीं' है तो कृपया बताएं ऐसा क्यों है?

क्र.सं.	विषय	विवरण
1)	कंपनी ने सिद्धांतों को नहीं समझा।	लागू नहीं
2)	कंपनी इस स्थिति में नहीं है कि वह निर्धारित सिद्धांतों पर नीतियों को बना सके और लागू कर सके।	
3)	कंपनी के पास इस कार्य हेतु वित्तीय या जनशक्ति संसाधन नहीं हैं।	
4)	इसे आगामी 6 महीनों में करने की योजना है।	
5)	इसे आगामी 1 वर्ष में करने की योजना है।	
6)	अन्य कोई कारण	

निष्पादन:

क्र.सं.	विषय	विवरण
1)	अपने उन तीन उत्पादों या सेवाओं की सूची दें जिनके डिजायन में सामाजिक या पर्यावरण चिंताएं, जोखिम और/या अवसर समाहित किए गए हैं i. ii. iii.	कॉनकॉर सेवाएं देने के लिए निम्न उपकरणों का प्रयोग कर रहा है (i) कम खपत वाली रबर टॉयर गैत्री क्रैने और रीच स्टैकर्स मशीनें। (ii) पोर्ट ले जाए जाने रेफ्रीजरेटिड कंटेनरों में ऊर्जा की पूर्ति हेतु कम खपत वाले पावर पैक का प्रयोग। (iii) कम ऊर्जा की खपत वाली रेल माउंटिड गैत्री क्रैनों का प्रयोग (iv) डबल स्टैकिंग कंटेनरों का प्रयोग जिससे वेंगनों की उपयोगिता बढ़ जाती है और लॉजिस्टिक लागत में कमी आती है। (v) वेयरहाउसों के डिजायन में सुधार जिससे ऊर्जा संरक्षण किया जा सके।
2)	ऐसे प्रत्येक उत्पाद के लिए उत्पाद की प्रति ईकाई पर प्रयोग किए गए संसाधनों के बारे में (ऊर्जा, जल, कच्चा माल आदि) विवरण दें (वैकल्पिक): i. गत वर्ष से वैल्यू चेन के माध्यम से सोर्सिंग/ उत्पादन/वितरण के दौरान प्राप्त किया गया घटाव। ii. गत वर्ष से उपभोक्ताओं द्वारा किए गए इस्तेमाल (ऊर्जा, जल) से प्राप्त किया गया घटाव।	कॉनकॉर सेवाएं प्रदान करने वाले व्यवसाय में है और यह उत्पादन और उत्पाद नहीं करता है।
3)	क्या कंपनी के पास सस्टेनेबल सोर्सिंग (परिवहन सहित) के लिए प्रक्रियाएं हैं? i. यदि हां तो कृपया बताएं कि आपके इनपुट की कितनी प्रतिशतता 'सस्टेनेबिलिटी सोर्सड' थी? कृपया 50 शब्दों में इसका विवरण दें।	जी हां, कॉनकॉर में मौजूदा ई-टैंडरिंग प्रणाली पारदर्शी, उचित एवं प्रतिस्पर्धात्मक है जिसमें लागत प्रभावी तरीके से खरीद प्रक्रिया की जाती है। इस प्रक्रिया में कागज में बचत होती है तथा यह संगठन की हरित पहल है। अपने आंतरिक एवं बाहरी ग्राहकों के समाधान हेतु कॉनकॉर की आईटी टीम विभिन्न विभागों से मिलकर अनवरत कार्य करती रहती है तथा समस्त प्रक्रिया को आईटी इनेबल्ड सर्विस उपलब्ध कराती है। फाइलों की निर्बाध आवाजाही के लिए कंपनी में ई-ऑफिस भी लागू किया गया है। कॉनकॉर के टैंडर इसकी वेबसाइट पर पब्लिक डोमेन में डाले जाते हैं जो कोई भी टैंडर प्रक्रिया में भाग लेना चाहता है वह टैंडर वाली साइट पर व्यक्तिगत रूप से न जाकर उसमें भाग ले सकता है। कॉनकॉर के व्यवसाय की मुख्य व्यवसाय स्रोत से ग्राहक तक रेल अवसंरचना का

		प्रयोग करते हुए कंटेनरों का परिवहन है। मैकिनसे एंड कंपनी की भारत में संभारत्र अवसरंचना(जुलाई 2010) की रिपोर्ट के अनुसार सड़क मार्ग की अपेक्षा रेल मार्ग से ढोए गए प्रत्येक टन से 36 ग्राम प्रति टन प्रति कि.मी. का कार्बन डाईआक्साइड गैस के उत्सर्जन में कमी होती है। वर्ष के दौरान कॉनकॉर ने कंटेनरों के परिवहन हेतु औसतन 860 कि.मी. के रास्ते पर रेल अवसरंचना का प्रयोग करते हुए लगभग 47.69 मिलियन टन भार का परिवहन किया। इसके परिणामस्वरूप, कार्बन डाईआक्साइड के उत्सर्जन में एक वर्ष में लगभग 1.48 मिलियन टन की कमी कॉनकॉर द्वारा रेल परिवहन का प्रयोग करने से आई।
4)	क्या कंपनी ने अपने व्यवसाय स्थल के आस-पास के व्यावसायिकों सहित स्थानीय एवं लघु स्तर के उत्पादकों से माल और सेवाओं की अधिप्राप्ति हेतु कदम उठाए हैं? यदि हां, तो स्थानीय एवं छोटे विक्रेताओं की क्षमता और संभावनाओं में वृद्धि हेतु क्या कदम उठाए हैं?	जी हाँ, कंपनी ने सूक्ष्म और लघु उद्यमियों द्वारा उत्पादित माल और सेवाओं की अधिप्राप्ति हेतु सार्वजनिक अधिप्राप्ति नीति अंगीकार की है।
5)	क्या कंपनी की उत्पादों और कचरा के रिसाईकिल करने की प्रणाली है? यदि हाँ तो उत्पादों और कचरे के रिसाईकिल की प्रतिशतता कितनी है (अलग से <5%, 5-10%, >10%)। कृपया 50 शब्दों में इसका विवरण भी दें।	पुराने कंटेनरों को जिनकी मरम्मत नहीं हो सकती 'बोली के माध्यम से बेचा जाता है' ताकि अच्छी गुणवत्ता वाली धातु का पुनः प्रयोग किया जा सके। (<5%). कॉनकॉर की ई-अपशिष्ट नीति है। ई-अपशिष्ट उत्पादों का पुनः प्रयोग का प्रतिशत 10% से अधिक है।

2.3 सिद्धांत-3 : कर्मचारियों के प्रति उत्तरदायित्व

कॉनकॉर का हमेशा से प्रयास रहा है कि वह अपने कर्मचारियों के लिए संतुलित कार्य दिनचर्या सुनिश्चित करें। कर्मचारियों को उनके अच्छे स्वास्थ्य के लिए अनुकूल काम का माहौल प्रदान करने के लिए आवश्यक कदम उठाए जाते हैं। कोई बड़ी औद्योगिक दुर्घटना नहीं हुई थी।

कर्मचारियों के लिए कार्य जीवन संतुलन को बढ़ावा देने के लिए योग और/या ध्यान जैसे कार्यक्रम नियमित रूप से आयोजित किए जाते हैं। कॉनकॉर विभिन्न खेल गतिविधियों में कर्मचारियों की भागीदारी को प्रायोजित करता है जो न केवल फिट रहने की आदत को विकसित करता है बल्कि सहायक टीम एकजुटता भी पैदा करता है। कर्मचारियों के लिए क्रिकेट मैच और अन्य खेल कार्यक्रम नियमित रूप से आयोजित किए जाते हैं। खेल और खेलों को प्रोत्साहित करने और अपने कर्मचारियों और उनके परिवारों के लिए जीवन की गुणवत्ता और फिटनेस में सुधार करने के लिए कंपनी की एक 'खेल नीति' है।

कॉनकॉर अपने कर्मचारियों को विभिन्न लाभ प्रदान करता है। इन हित लाभों में से कर्मचारी को दिए गए विकल्पों में से मिश्रित भत्ते चुनने होते हैं, बशर्ते कि भत्तों का चुनाव अधिकतम सीमा के अंदर हो। इसके अतिरिक्त, कैफेटेरिया एप्रोज में भत्ते और लाभ सम्मिलित, आवास, टेलीफोन उपकरण/सेवा, अग्रिम और कल्याण सुविधाओं के रूप में अतिरिक्त भत्ते भी कर्मचारियों को उपलब्ध कराए जाते हैं।

मानव संसाधन सेवाओं और लाभों के समयबद्ध वितरण के लिए सेवा के अधिकार के माध्यम से मानव संसाधन सेवाओं के समय पर वितरण के प्रावधान किए गए हैं। कॉनकॉर ने अपने कर्मचारियों के लिए भर्ती, सेवा की शर्तों, छुट्टी के नियम, आवास, वाहन और कंप्यूटर ऋण, चिकित्सा प्रतिपूर्ति और अन्य कर्मचारी कल्याण और सामाजिक सुरक्षा सेवाओं के संबंध में अच्छी तरह से परिभाषित नीतियां बनाई हैं। यह सुनिश्चित करने का प्रयास किया जाता है कि कर्मचारी पोर्टल के माध्यम से कर्मचारियों की मानव संसाधन नीतियों, प्रपत्रों, नीतियों और उनकी व्यक्तिगत मानव संसाधन जानकारी तक त्वरित और आसान पहुंच हो।

भविष्यनिधि, ग्रेच्युटी, कर्मचारी दुर्घटना और मौत बीमा योजनाओं, कर्मचारी सेवानिवृत्त पेंशन योजना इत्यादि के सुव्यवस्थित नियमों के माध्यम से कर्मचारियों के लिए पर्याप्त सामाजिक सुरक्षा प्रावधान किए गए हैं।

कॉनकॉर जाति, उपजाति, लिंग, रंगभेद, धर्म आदि की परवाह किए बगैर अपने सभी कर्मचारियों के लिए समानता को बढ़ावा देता है। भारत सरकार के संगठन पर लागू दिशानिर्देशों के अनुसार अनुसूचित जाति/अनुसूचित जनजाति/अन्य पिछड़ा वर्ग/भूतपूर्व सैनिक और शारीरिक विकलांगता के लिए आरक्षण दिया गया है।

बीआर नीति/नीतियां

क्र.सं.	प्रश्न	उत्तर(हां/नहीं)
1)	क्या आपके पास सिद्धांत-3 के लिए नीति/ नीतियां है?	जी हां
2)	क्या यह नीति संबंधित स्टैकहोल्डरों के साथ चर्चा करके बनाई गई है?	जी हां
3)	क्या यह नीति किसी राष्ट्रीय/ अंतरराष्ट्रीय मानकों के सदृश है? यदि हां तो कृपया संक्षेप में बताएं (50 शब्दों में)।	ये नीतियां निम्नलिखित के सदृश हैं: <ul style="list-style-type: none"> ▪ श्रम कानून के अंतर्गत सांविधिक प्रावधान ▪ सरकारी दिशानिर्देश एवं अनुदेश ▪ स्वैच्छिक पहल
4)	क्या यह नीति बोर्ड द्वारा अनुमोदित है? यदि हां तो क्या इस पर प्रबंध निदेशक/मालिक/ सीईओ/उपयुक्त बोर्ड निदेशक के हस्ताक्षर हैं?	जी हां, यह उचित स्तर पर अनुमोदित है।
5)	क्या इस नीति के कार्यान्वयन के निरीक्षण हेतु कोई बोर्ड/निदेशक/ अधिकारी की एक निर्धारित समिति है?	जी हां
6)	इस नीति को ऑनलाइन देखने हेतु लिंक का उल्लेख करें।	बोर्ड के सदस्यों और वरिष्ठ प्रबंधन कार्मिक के लिए आचरण संहिता यहां उपलब्ध है: http://www.concorindia.co.in/assets/pdf/Code_of_conduct.pdf . अन्य सभी नीतियां सभी कर्मचारियों के लिए कर्मचारी पोर्टल पर ऑनलाइन उपलब्ध हैं।
7)	क्या इस नीति को सभी संबंधित आंतरिक एवं बाह्य स्टैक होल्डर्स को औपचारिक रूप से संप्रेषित किया गया है?	जी हां
8)	क्या इस नीति/नीतियों को कार्यान्वित करने के लिए कंपनी की आंतरिक संरचना मौजूद है?	जी हां
9)	क्या इस नीति/नीतियों से संबंधित स्टैक होल्डर्स की शिकायतों का निवारण करने हेतु कंपनी की शिकायत निवारण प्रणाली है?	जी हां
10)	क्या कंपनी ने इस नीति की कार्य पद्धति का आंतरिक या बाह्य एजेंसी द्वारा स्वतंत्र लेखापरीक्षा/ मूल्यांकन करवाया है?	जी नहीं

यदि क्रमांक 1 के सिद्धांत-3 का उत्तर 'नहीं' है तो कृपया बताएं ऐसा क्यों है?

क्र.सं.	विषय	विवरण
1)	कंपनी ने सिद्धांतों को नहीं समझा।	लागू नहीं
2)	कंपनी इस स्थिति में नहीं है कि वह निर्धारित सिद्धांतों पर नीतियों को बना सके और लागू कर सके।	
3)	कंपनी के पास इस कार्य हेतु वित्तीय या जनशक्ति संसाधन नहीं है।	
4)	इसे आगामी 6 महीनों में करने की योजना है।	
5)	इसे आगामी 1 वर्ष में करने की योजना है।	
6)	अन्य कोई कारण	

निष्पादन:

क्र.सं.	विषय	विवरण
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1)	कृपया कुल कर्मचारियों की संख्या बताएं।	1359
2)	कृपया अस्थायी/संविदा/आकस्मिक आधार पर नियुक्त कर्मचारियों की संख्या बताएं।	शून्य
3)	कृपया स्थायी महिला कर्मचारियों की संख्या बताएं।	167
4)	कृपया अशक्त स्थायी कर्मचारियों की संख्या बताएं।	29
5)	क्या प्रबंधन द्वारा मान्यता प्राप्त कोई कर्मचारी संगठन है?	जी हां। कॉनकॉर कर्मचारी संघ रजिस्टर्ड (पंजीकृत संख्या 4515)।
6)	कितने प्रतिशत स्थायी कर्मचारी इस मान्यता प्राप्त कर्मचारी संघ के सदस्य हैं?	लगभग 90% कर्मचारी इस मान्यता प्राप्त संघ के सदस्य हैं।
7)	इस वित्तीय वर्ष में बाल श्रमिक, बलपूर्वक श्रमिक, अन.ऐच्छिक श्रमिक, यौन उत्पीड़न की शिकायतों की संख्या तथा इस वित्तीय वर्ष के अंत तक लंबित की संख्या बताएं।	शून्य
8)	<p>विगत वर्ष में निम्नलिखित श्रेणी के कितने प्रतिशत कर्मचारियों को सुरक्षा और दक्षता उन्नयन का प्रशिक्षण दिया गया?</p> <ul style="list-style-type: none"> ▪ स्थायी कर्मचारी ▪ स्थायी महिला कर्मचारी ▪ आकस्मिक/अस्थायी/संविदा आधार पर कर्मचारी ▪ अशक्त कर्मचारी 	<ul style="list-style-type: none"> ▪ वित्त वर्ष 2021-22 के दौरान 810 कर्मचारियों को प्रशिक्षण दिया गया, जिसमें 628 कर्मचारियों ने आंतरिक प्रशिक्षण कार्यक्रमों में भाग लिया और 182 कर्मचारियों को प्रतिष्ठित संस्थानों द्वारा आयोजित विभिन्न ऑनलाइन और ऑफलाइन प्रशिक्षण कार्यक्रमों के लिए नामित किया गया। ▪ ग्राहक केंद्रित संगठन होने के कॉनकॉर के उद्देश्य के अनुरूप वाणिज्यिक और संचालन कर्मियों के अलावा अन्य फ्रंटलाइन के लिए "ग्राहक केंद्रितता" पर 10 कार्यशालाओं का आयोजन किया गया जिसमें 213 अधिकारियों ने भाग लिया। ▪ पांच अधिकारियों को विशेषज्ञ संकाय के माध्यम से वीडियो संपादन और ग्राफिक डिजाइनिंग पर 10 दिनों का गहन प्रशिक्षण दिया गया। ▪ वर्ष के दौरान 249 कर्मचारियों को शामिल करते हुए पांच स्वास्थ्य कार्यक्रम आयोजित किए गए। ▪ ग्राहकों को दी जा रही सेवाओं में मूल्यवर्धन करने की एक पहल के रूप में, कॉनकॉर के टर्मिनलों पर कॉनकॉर कर्मचारियों के माध्यम से 'सीमा शुल्क समाशोधन सुविधा' की विशेष सेवाओं की पेशकश करके, 32 कॉनकॉर के अधिकारियों के एक समूह को कोचीन प्रदान किया गया ताकि वे सीमाशुल्क के लिए ब्रोकर्स लाइसेंसिंग विनियम परीक्षा (सीबीएलआरई) 2022 में उपस्थित हो सकें। ▪ वर्ष के दौरान पीएसई के कैपेसिटी बिल्डिंग हेतु ऑनलाइन प्रशिक्षण और कार्यशालाओं की एक श्रृंखला के अंतर्गत डीपीई द्वारा प्रायोजित प्रशिक्षण पर 19 अधिकारियों को भेजा गया था। ▪ वित्तीय वर्ष 2021-22 में, हाल ही में वा.एवं परि. केंद्र में शामिल किए गए अधिकारियों के लिए मॅटर-मॅटिस कार्यक्रम आयोजित किया गया था जिसमें मिड-मैनेजमेंट स्तर के 23 अधिकारियों को मॅटर 81 मॅटर्स के लिए नामांकित किया गया था और "मॅटरिंग मॅटीज़" पर एक कार्यशाला आयोजित की गई थी। इन मॅटर्स को प्रशिक्षण प्रतिष्ठित संस्थान द्वारा दिया गया था। ▪ इन प्रशिक्षणों के अलावा, प्रशिक्षण प्रभाग के माध्यम से, विभिन्न क्षेत्रों और टर्मिनलों के प्रतिभागियों को एक मंच पर लाने और

	सभी के बीच अधिक से अधिक बातचीत को बढ़ावा देने में मदद करने के उद्देश्य से विशेषज्ञ इन-हाउस संकाय के माध्यम से विभिन्न विषयों पर 1 घंटे की अवधि के ऑनलाइन इंटरैक्टिव सत्र आयोजित किए गए थे। वित्त वर्ष 2021-22 में कुल 255 सत्र आयोजित किए गए और प्रति सत्र औसतन 27 अधिकारी इन सत्रों से 6,938 अधिकारी लाभान्वित हुए।
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2.4 सिद्धांत-4 : स्टैकहोल्डर्स के प्रति उत्तरदायित्व

कंपनी का लक्ष्य हमेशा व्यापार नैतिकता और पारदर्शिता के उच्चतम मानकों का पालन करना है तथा अपना व्यवसाय सामाजिक एवं पर्यावरणीय हितैषी तरीके से करती है ताकि बाह्य एवं आंतरिक स्टैकहोल्डर्स के सामाजिक, आर्थिक विकास में योगदान दिया जा सके। इसके स्टैकहोल्डर्स में कर्मचारी, निवेशक, अंशधारक ग्राहक, व्यावसायिक सहयोगी, क्लाइंट, सिविल सोसायटी समूह, सरकारी और गैर सरकारी संगठन, स्थानीय संस्थाएं, पर्यावरण एवं सोसायटी मुख्यतः शामिल हैं।

कॉनकॉर की नीतियों का लक्ष्य डीपीई द्वारा विषयागत दिशानिर्देशों, लागू कानून और अन्य सरकारी नियमों एवं विनियमों के सुसंगत बने रहना है।

रेलवे बोर्ड के दिशानिर्देशों के अनुसार, कॉनकॉर ने सूक्ष्म और लघु उद्यमों (एमएसई) द्वारा उत्पादित वस्तुओं और सेवाओं के लिए सार्वजनिक खरीद नीति अपनाई है। नीति में कहा गया है कि प्रत्येक केंद्रीय मंत्रालय या विभाग या सार्वजनिक क्षेत्र का उपक्रम सूक्ष्म और लघु उद्यमों द्वारा उत्पादित उत्पादों और सेवाओं की कुल वार्षिक खरीद के न्यूनतम 25% की समग्र खरीद को 3 साल की अवधि में प्राप्त करने के उद्देश्य से एमएसई से खरीद का वार्षिक लक्ष्य निर्धारित करेगा। एमएसई से वार्षिक खरीद के 25% लक्ष्य में से अनुसूचित जाति या अनुसूचित जनजाति के उद्यमियों के स्वामित्व वाले सूक्ष्म और लघु उद्यमों से खरीद के लिए एक उप लक्ष्य भी निर्धारित किया गया है।

स्टैकहोल्डर्स और लागू प्रावधानों की आवश्यकताओं के मद्देनजर कंपनी की वेबसाइट का डिजाइन, विकास और अद्यतन किया गया जिसमें निदेशक मंडल की बैठक, वार्षिक सामान्य बैठक, तिमाही परिणाम, वार्षिक रिपोर्ट आदि और कॉनकॉर के स्टैकहोल्डर्स के लिए ई-वोटिंग की सूचनाएं हैं। ग्राहक कंटेनर क्वेरी के कंटेनरों की ट्रैकिंग वेबसाइट पर उपलब्ध कराई गई है जिसे नियमित रूप से अपडेट किया जाता है।

अपने स्टैकहोल्डर्स के लिए उठाए गए कदमों से कुछ हैं:

- ग्राहकों के कंटेनरों की ट्रैकिंग के लिए, कंटेनर क्वेरी वेबसाइट पर उपलब्ध है जो नियमित रूप से अद्यतन किया जाता है।
- कॉनकॉर ने ट्रेक एंड ट्रेस, टैरिफ, कंपनी निर्देशिका, समाचार और टर्मिनल की जानकारी आदि जैसे ग्राहकों के लिए मोबाइल ऐप लॉन्च किया है।
- कॉनकॉर ने एक्जिम ई-फाइलिंग एप्लिकेशन (रिपोर्ट और प्रश्न) के लिए मोबाइल ऐप लॉन्च किया है।
- कॉनकॉर और उसकी सहायक कंपनियों के लिए पेपरलेस ई-बोर्ड मीटिंग एप्लिकेशन लॉन्च किया गया है।
- कार्यालयीन स्वचालन और कागज कार्य कम करने की दिशा में एक कदम के रूप में इलेक्ट्रॉनिक फाइलों के साथ भौतिक फाइलों की जगह ई-ऑफिस को लागू किया गया है।
- ठेकेदारों द्वारा अपने डिजिटल हस्ताक्षर और कॉनकॉर द्वारा ऑनलाइन भुगतान के माध्यम से चालान ऑनलाइन भुगतान करने के लिए ई-ठेकेदार बिलिंग लागू किया गया है।
- मोबाइल ऐप, चैटबॉट आदि के माध्यम से अपने ग्राहकों के लिए ऑनलाइन ट्रैक और कंटेनर का पता लगाने के लिए केवाईसीएल लागू किया गया है।
- सरकार के दिशा-निर्देशों के अनुसार अपने आईटी सिस्टम में जीएसटी का पूर्ण समन्वय।
- टच स्क्रीन कियोस्क टर्मिनलों में स्थापित किए गए थे ताकि ग्राहक कंटेनर, भूमि किराया, मालभाड़ा आदि से संबंधित जानकारी की सेवाओं को प्राप्त कर सके।
- कंटेनरों के लिए एसएमएस आधारित ट्रैकिंग।
- कंटेनरों की ऑनलाइन बुकिंग के लिए ई-फाइलिंग की सुविधा।
- निवेशकों/सार्वजनिक शिकायत और वेबसाइट पर प्रतिपुष्टि प्रणाली।

- ग्राहकों को ऑटो ईमेल सुविधा (पीडीए/टीडीएस विवरण आदि के लिए)।
- कर्मचारियों के लिए ऑटो ईमेल सुविधा (वेतन/प्रतिपुष्टि के लिए)।
- वेब क्वेरी को डेवलप किया गया।
- दस्तावेज़ प्रबंधन प्रणाली को लागू किया गया।
- ई-टेंडरिंग और रिवर्स नीलामी को लागू किया गया।
- रेलवे और सीमाशुल्क के साथ केंद्रीयकृत ईडीआई प्रणाली।
- चैट आधारित शिकायत प्रबंधन प्रणाली।
- फर्स्ट माइल लास्ट माइल (FMLM) लॉजिस्टिक्स सॉल्यूशंस।
- खाद्यान्नों की थोक लोडिंग शुरू हो गई है।

कॉनकॉर की अपनी व्यवस्था और प्रक्रियाएं हैं जिनके तहत अपने स्टैकहोल्डरों के साथ मतभेदों को न्यायोचित, साफ-सुथरे और बराबरी के तरीके से सुलझाया है। सरकारी/रेल मंत्रालय, शिपिंग लाइनों, सीमाशुल्क विभाग, क्लियरिंग एजेंटों और अन्य के प्रतिनिधियों सहित विभिन्न स्टैकहोल्डरों के साथ आवधिक जन शिकायत बैठकें आयोजित की हैं।

बीआर नीति/नीतियां

क्र.सं.	प्रश्न	उत्तर(हां/नहीं)
1)	क्या आपके पास सिद्धांत-4 के लिए नीति/नीतियां है?	जी हां,
2)	क्या यह नीति संबंधित स्टैकहोल्डरों के साथ चर्चा करके बनाई गई है?	जी हां, स्टैकहोल्डरों से प्रतिपुष्टि के माध्यम से समीक्षा की गई।
3)	क्या यह नीति किसी राष्ट्रीय/ अंतरराष्ट्रीय मानकों के सदृश है? यदि हां तो कृपया संक्षेप में बताएं (50 शब्दों में)।	ये नीतियां निम्नलिखित के सदृश हैं: एमएसएमई सार्वजनिक अधिप्राप्ति नीति। डीपीई दिशानिर्देश। सीएसआर एंड सस्टेनेबिलिटी दिशानिर्देश।
4)	क्या यह नीति बोर्ड द्वारा अनुमोदित है? यदि हां तो क्या इस पर प्रबंध निदेशक/मालिक/ सीईओ/उपयुक्त बोर्ड निदेशक के हस्ताक्षर हैं?	जी हां, नीतियां समुचित स्तर पर अनुमोदित है।
5)	क्या इस नीति के कार्यान्वयन के निरीक्षण हेतु कोई बोर्ड/निदेशक/ अधिकारी की एक निर्धारित समिति है?	जी हां, बोर्ड स्तर समिति
6)	इस नीति को ऑन लाइन देखने हेतु लिंक का उल्लेख करें।	http://www.concorindia.com/assets/pdf/csrapolicy.pdf http://www.concorindia.co.in/assets/pdf/mse-website.pdf
7)	क्या इस नीति को सभी संबंधित आंतरिक एवं बाह्य स्टैकहोल्डर्स को औपचारिक रूप से संप्रेषित किया गया है?	जी हां
8)	क्या इस नीति/नीतियों को कार्यान्वित करने के लिए कंपनी की आंतरिक संरचना मौजूद है?	जी हां
9)	क्या इस नीति/नीतियों से संबंधित स्टैकहोल्डर्स की शिकायतों का निवारण करने हेतु कंपनी की शिकायत निवारण प्रणाली है?	जी हां
10)	क्या कंपनी ने इस नीति की कार्य पद्धति का आंतरिक या बाह्य एजेंसी द्वारा स्वतंत्र लेखापरीक्षा/मूल्यांकन करवाया है?	जी नहीं

यदि क्रमांक 1 के सिद्धांत-4 का उत्तर 'नहीं' है तो कृपया बताएं ऐसा क्यों है?

क्र.सं.	विषय	विवरण
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1)	कंपनी ने सिद्धांतों को नहीं समझा।	लागू नहीं
2)	कंपनी इस स्थिति में नहीं है कि वह निर्धारित सिद्धांतों पर नीतियों को बना सके और लागू कर सके।	
3)	कंपनी के पास इस कार्य हेतु वित्तीय या जनशक्ति संसाधन नहीं हैं।	
4)	इसे आगामी 6 महीनों में करने की योजना है।	
5)	इसे आगामी 1 वर्ष में करने की योजना है।	
6)	अन्य कोई कारण	

निष्पादन:

क्र.सं.	विषय	विवरण
1)	क्या कंपनी ने अपने आंतरिक और बाह्य स्टैकहोल्डरों की पहचान कर ली है? हां/नहीं	जी हां।
2)	उक्त में से क्या कंपनी ने अपहित, अरक्षित और कम महत्वपूर्ण मार्जिनलाइज्ड स्टैकहोल्डर्स को चिन्हीत किया है?	जी हां।
3)	क्या कंपनी ने अपहित, अरक्षित और कम महत्वपूर्ण स्टैकहोल्डर्स के लिए विशेष कदम उठाए हैं जिनमें वे शामिल हैं। यदि ऐसा है तो कृपया 50 शब्दों में इसका विवरण दें।	समाज के वंचित और हाशिए पर गए समुदाय के समग्र विकास को ध्यान में रखकर ही निगमित सामाजिक उत्तरदायित्व एवं स्थिरता प्रोजेक्ट तैयार किए गए हैं। इन पहलों से गरीब बच्चों को उनकी प्रारंभिक और उच्च शिक्षा प्राप्त करने में मदद मिल रही है, रेलवे स्टेशनों और स्कूलों में शौचालयों के निर्माण से समाज में स्वच्छता को बढ़ावा मिल रहा है। समाज के वंचित वर्ग को कौशल विकास प्रशिक्षण प्रदान करना, चल चिकित्सा शिविरों का आयोजन और मोतियाबिंद सर्जरी।

2.5 सिद्धांत-5 : मानवाधिकारों के प्रति उत्तरदायित्व

कॉनकॉर, रेल मंत्रालय के संरक्षण में भारत सरकार की कंपनी है जो संविधान के अनुच्छेद 12 के अंतर्गत 'राज्य' है। यह भारतीय संविधान द्वारा प्रत्याभूत सभी मानवाधिकारों की रक्षा करती है और उन्हें बढ़ावा देती है।

भारत सरकार और विभिन्न राज्यों के श्रम कानूनों की अनुपालना करने और अंतरराष्ट्रीय श्रम संगठन(आईएलओ) के सम्मेलनों और संस्तुति के अतिरिक्त भारत सरकार के संविधान और मानव अधिकारों पर सार्वभौमिक घोषणा के तालमेल से कंपनी कर्मचारियों के आर्थिक अधिकारों को समझती है। इनमें अनुकूल और प्रवाहकीय काम का माहौल, समान कार्य हेतु समान वेतन, उचित और जाति-पाति, लिंग, वर्ग, धर्म, अशक्तता या अभिमुखीकरण का भेदभाव किए बिना अपने कर्मचारियों को कैरियर में प्रोन्नति के समान अवसर प्रदान करती है। कंपनी अपने कर्मचारियों के इन अधिकारों में कार्य संबंधी अधिकार, मनपसंद नियोजन की आजादी, कार्य की उचित मात्रा और करने की दशा, समान कार्य की समान दशा के लिए समान वेतन, उचित और पर्याप्त पारिश्रमिक आराम और खाली समय, जीवन शैली और सामाजिक सुरक्षा हेतु पर्याप्त मानक शामिल है।

एचआर सेवाएं और लाभों को समयबद्ध देने के लिए सेवा के अधिकार के माध्यम से मानव संसाधन सेवाओं को तय समय पर देने के लिए प्रावधान किया गया है।

संबंधित प्रावधानों के अंतर्गत भारत सरकार द्वारा निर्धारित मानदंडों के अनुसार रोजगार में आरक्षण दिया जाता है। कर्मचारियों/कर्मकारों के ट्रेड यूनियन को बनाने एवं इसमें शामिल होने के सिविल और राजनैतिक अधिकारों को भी समझती है।

कंपनी ने अपनी प्रबंधन प्रक्रियाओं और प्रणालियों में मानवाधिकारों को एकीकृत किया है। यह न केवल अपने कर्मचारियों के लिए बल्कि अपने परिसर में बाहरी लोगों के लिए भी कार्यस्थल पर किसी भी यौन उत्पीड़न के लिए शून्य सहनशीलता रखता है। इसने कार्यस्थल पर महिलाओं के यौन उत्पीड़न (रोकथाम, निषेध और निवारण) अधिनियम, 2013 के तहत "आंतरिक शिकायत समिति" का गठन किया है। इस वित्तीय वर्ष 2021-22 के दौरान एक शिकायत प्राप्त हुई, जिसकी जांच की जा रही है। कार्यस्थल पर महिलाओं

के यौन उत्पीड़न की रोकथाम पर अधिकारियों और कर्मचारियों को संवेदनशील बनाने के लिए प्रशिक्षण कार्यक्रम/कार्यशालाएं आयोजित की गईं।

कॉनकॉर का व्यवसाय नियोजित कर्मचारियों के अधिकारों और व्यावसायिक सहयोगियों के अधिकारों को सफलतापूर्वक आभेदित करता है जो मानवाधिकारों की वैश्विक घोषणा और भारतीय सांविधिक प्रावधानों के अनुरूप मानवाधिकार सिद्धांतों के समावेशन से है। बोर्ड सदस्यों और वरिष्ठ प्रबंधन कर्मियों की आचार-संहिता के अनुसार 'यह प्रत्येक कर्मचारी का दायित्व है कि वह प्रशासनिक प्राधिकारी की शक्तियों का प्रयोग करते हुए या अनुशंसा करते समय कानूनी नियमों का पालन करें और सार्वजनिक हित में पूर्णतः मानवाधिकारों का सम्मान करें। इसे ईमानदारी और सत्यनिष्ठा के उच्चतम मानकों को बनाए रखना चाहिए।

कॉनकॉर आचार-संहिता प्रत्येक कर्मचारी को असहमति बिंदु का निर्धारण करने की शक्ति प्रदान करता है जहां कहीं उन्हें विधि का उल्लंघन दिखता है और वे ऐसे निर्णयों को लागू करने से मना कर सकते हैं। इसके अलावा, कंपनी के पास व्यापक व्हिसिल ब्लोअर पॉलिसी है जिससे कर्मचारियों को अधिकार, दुरुपयोग या धोखाधड़ी का दुरुपयोग, कंपनी के नियमों का उल्लंघन, जोड़-तोड़, आदि के दुरुपयोग या दुर्व्यवहार की रिपोर्ट करने में सक्षम बनाया जा सकता है या कंपनी के हितों को प्रभावित करने वाले मामलों के लिए आवश्यक सुरक्षा उपायों के साथ व्हिसिल ब्लोअर की सुरक्षा हेतु बनाया जा सके।

कंपनी स्टैकहोल्डरों के साथ मतभेदों को दूर करने के लिए सक्रिय रूप से उचित और निष्पक्ष तरीके अपनाती हैं। ऑनलाइन शिकायत प्रणाली प्रत्येक स्टैक की पहुंच में है। शिकायतों को दूर करने के लिए कंपनी का अपना गैर न्यायिक तंत्र है जिसमें देसी और विदेशी दोनों तरह के स्टैकहोल्डर के लिए सुविधा उपलब्ध है जिसमें वे अपनी शिकायतें भेज सकते हैं जिनका समाधान समय पर किया जाता है। कॉनकॉर ने एक व्यापक ऑनलाइन शिकायत निवारण तंत्र शुरू किया है और सामान्य जनता की इस सिस्टम तक पहुंच है।

कंपनी के विभिन्न कार्यों हेतु श्रमिकों के लगाए जाने में देश के श्रम कानूनों का पूर्ण रूप से पालन किया जाता है। कोई तीसरा पक्ष जिसके साथ कंपनी व्यवसाय करती है, के द्वारा मानवाधिकारों का उल्लंघन असहनीय है। यदि कोई भी मानवाधिकारों के उल्लंघन का दोषी पाया जाता है तो ऐसे उल्लंघनकर्ता के साथ व्यवसाय न किए जाने का प्रावधान है। बाल-मजदूरी, बलपूर्वक अथवा अनिच्छापूर्ण श्रम को कंपनी अनुमति नहीं देती है।

बीआर नीति/नीतियां:

क्र.सं.	प्रश्न	उत्तर (हां/नहीं)
1.	क्या आपके पास सिद्धांत-5 के लिए नीति/ नीतियां है?	उसमें निहित संवैधानिक सुरक्षा उपाय और अधिकार कॉनकॉर पर लागू होते हैं। इसके अलावा, मानवाधिकार प्रावधानों को मानव संसाधन नीतियों के साथ एकीकृत किया गया है।
2.	क्या यह नीति संबंधित स्टैकहोल्डरों के साथ चर्चा करके बनाई गई है?	जी हां, स्टैकहोल्डरों के साथ जहां भी आवश्यक हो।
3.	क्या यह नीति किसी राष्ट्रीय / अंतरराष्ट्रीय मानकों के सदृश है? यदि हां तो कृपया संक्षेप में बताएं (50 शब्दों में)।	अधिकांश अधिकार भारत के श्रम संविधान और श्रम कानूनों का पालन करते हैं जो बड़े पैमाने पर विभिन्न आईएलओ सम्मेलनों के अनुरूप हैं।
4.	क्या यह नीति बोर्ड द्वारा अनुमोदित है? यदि हां तो क्या इस पर प्रबंध निदेशक/मालिक/ सीईओ/उपयुक्त बोर्ड निदेशक के हस्ताक्षर हैं?	नीतियों बोर्ड के अनुमोदन से बनाई जाती है।
5.	क्या इस नीति के कार्यान्वयन के निरीक्षण हेतु कोई बोर्ड/निदेशक/अधिकारी की एक निर्धारित समिति है?	जी हां, अध्यक्ष के रूप में एक स्वतंत्र निदेशक के साथ बोर्ड के सदस्य नामांकन और पारिश्रमिक समिति में सम्मिलित है।
6.	इस नीति को ऑन लाईन देखने हेतु लिंक का उल्लेख करें।	बोर्ड के सदस्यों तथा शीर्ष के प्रबंधन के लिए आचार संहिता http://www.concorindia.co.in/assets/pdf/code_of_conduct.pdf https://concorindia.co.in/assets/pdf/WhistleBlowerPolicy.pdf अन्य दूसरी नीतियां सभी कर्मचारी, कर्मचारी पोर्टल पर देख सकते हैं।
7.	क्या इस नीति को सभी संबंधित आंतरिक एवं बाह्य स्टैकहोल्डर्स को औपचारिक रूप से संप्रेषित किया गया है?	जी हां
8.	क्या इस नीति/नीतियों को कार्यान्वित करने के लिए कंपनी की आंतरिक संरचना मौजूद है?	जी हां

9.	क्या इस नीति/नीतियों से संबंधित स्टैकहोल्डर्स की शिकायतों का निवारण करने हेतु कंपनी की शिकायत निवारण प्रणाली है?	जी हां
10.	क्या कंपनी ने इस नीति की कार्य पद्धति का आंतरिक या बाह्य एजेंसी द्वारा स्वतंत्र लेखापरीक्षा/मूल्यांकन करवाया है?	जी नहीं

यदि क्रमांक 1 के सिद्धांत-5 का उत्तर 'नहीं' है तो कृपया बताएं ऐसा क्यों है?

क्र.सं.	विषय	विवरण
1)	कंपनी ने सिद्धांतों को नहीं समझा।	लागू नहीं
2)	कंपनी इस स्थिति में नहीं है कि वह निर्धारित सिद्धांतों पर नीतियों को बना सके और लागू कर सके।	
3)	कंपनी के पास इस कार्य हेतु वित्तीय या जनशक्ति संसाधन नहीं है।	
4)	इसे आगामी 6 महीनों में करने की योजना है।	
5)	इसे आगामी 1 वर्ष में करने की योजना है।	
6)	अन्य कोई कारण	

निष्पादन:

क्र.सं.	विषय	विवरण
1)	मानव अधिकारों पर कंपनी की नीतियां क्या केवल कंपनी के लिए ही है या समूहों/संयुक्त उद्यमों/आपूर्तिकर्ताओं/संविदाकारों/एनजीओ/अन्य के लिए भी हैं?	कॉनकॉर और इसकी सहायक कंपनियों सम्मिलित हैं।
2)	गत वित्त वर्ष में स्टैकहोल्डर्स से कितनी शिकायतें प्राप्त हुई तथा प्रबंधन द्वारा संतुष्टि पूर्वक निवारण का प्रतिशत कितना था?	मानव अधिकारों के उल्लंघन से संबंधित कोई भी शिकायत वित्तीय वर्ष 2021-22 में स्टैकहोल्डर्स से प्राप्त नहीं हुई।

2.6 सिद्धांत-6: पर्यावरण के प्रति उत्तरदायित्व

माल के संचालन और आवाजाही के लिए कॉनकॉर पूंजीगत संपत्तियों को खरीदती है। खरीदने की प्रक्रिया के दौरान हरे-भरे वातावरण और स्थायित्व के लिए फ्यूल और कम खपत करने वाले यंत्रों पर जोर दिया जाता है। ऊर्जा बचत के उच्चतम स्तर को सुनिश्चित करने के लिए परिसंपत्तियों का अनुरक्षण किया जाता है तथा प्रबंधन द्वारा समय-समय पर निगरानी की जाती है। कॉनकॉर अपनी विभिन्न सीएसआर पहलों के माध्यम से सौर ऊर्जा, वर्षा जल संचयन आदि के उपयोग को बढ़ावा देता है। कॉनकॉर पेपर की खपत को कम करने के लिए उपलब्ध प्रौद्योगिकियों का उपयोग कर रहा है, विशेष रूप से कॉनकॉर में ई-ऑफिस की शुरुआत के बाद, इसकी विभिन्न गतिविधियों में संभव हद तक।

बीआर नीति/नीतियां

क्र.सं.	प्रश्न	उत्तर(हां/नहीं)
1)	क्या आपके पास सिद्धांत-6 के लिए नीति/ नीतियां है?	कंपनी इस मामले में सरकारी नीतियों का पालन कर रही हैं।
2)	क्या यह नीति संबंधित स्टैकहोल्डर्स के साथ चर्चा करके बनाई गई है?	जी नहीं,
3)	क्या यह नीति किसी राष्ट्रीय/ अंतरराष्ट्रीय मानकों के सदृश है? यदि हां तो कृपया संक्षेप में बताएं (50 शब्दों में)।	ये नीतियां निम्नलिखित के सदृश हैं: <ul style="list-style-type: none"> ▪ राष्ट्रीय स्तर के नियम जैसे केंद्रीय प्रदूषण नियंत्रण बोर्ड के प्रदूषण मापदंड। ▪ राज्य स्तरीय नियम जैसे राज्य प्रदूषण नियंत्रण बोर्ड के प्रदूषण मापदंड। ▪ डीपीई दिशानिर्देश
4)	क्या यह नीति बोर्ड द्वारा अनुमोदित है? यदि हां तो क्या इस पर प्रबंध निदेशक/मालिक/ सीईओ/उपयुक्त बोर्ड निदेशक के हस्ताक्षर हैं?	जी हां, यह उपयुक्त स्तर पर अनुमोदित है।
5)	क्या इस नीति के कार्यान्वयन के निरीक्षण हेतु कोई बोर्ड/ निदेशक/अधिकारी की एक निर्धारित समिति है?	जी हां,
6)	इस नीति को ऑन लाईन देखने हेतु लिंक का उल्लेख करें।	लागू नहीं
7)	क्या इस नीति को सभी संबंधित आंतरिक एवं बाह्य स्टैकहोल्डर्स को औपचारिक रूप से संप्रेषित किया गया है?	जी हां,
8)	क्या इस नीति/नीतियों को कार्यान्वित करने के लिए कंपनी की आंतरिक संरचना मौजूद है?	जी हां,
9)	क्या इस नीति/नीतियों से संबंधित स्टैकहोल्डर्स की शिकायतों का निवारण करने हेतु कंपनी की शिकायत निवारण प्रणाली है?	जी हां,
10)	क्या कंपनी ने इस नीति की कार्य पद्धति का आंतरिक या बाह्य एजेंसी द्वारा स्वतंत्र लेखापरीक्षा/ मूल्यांकन करवाया है?	जी नहीं,

यदि क्रमांक 1 के सिद्धांत-6 का उत्तर 'नहीं' है तो कृपया बताएं ऐसा क्यों है?

क्र.सं.	विषय	विवरण
1)	कंपनी ने सिद्धांतों को नहीं समझा।	लागू नहीं
2)	कंपनी इस स्थिति में नहीं है कि वह निर्धारित सिद्धांतों पर नीतियों को बना सके और लागू कर सके।	
3)	कंपनी के पास इस कार्य हेतु वित्तीय या जनशक्ति संसाधन नहीं हैं।	
4)	इसे आगामी 6 महीनों में करने की योजना है।	
5)	इसे आगामी 1 वर्ष में करने की योजना है।	
6)	अन्य कोई कारण	

निष्पादन:

क्र.सं.	विषय	विवरण
1)	सिद्धांत 6 से संबंधित नीति क्या केवल कंपनी को कवर करती है या समूह/संयुक्त उद्यमों/पूतिकर्ताओं/संविदाकारों/एनजीओ/अन्य के लिए भी है।	यह नीति समूह/संयुक्त उद्यम/ पूतिकर्ताओं/संविदाकारों एवं अन्य के लिए भी है।
2)	वैश्विक पर्यावरणीय मुद्दों जैसे जलवायु परिवर्तन, ग्लोबल वार्मिंग आदि से निपटने के लिए कंपनी के पास स्ट्रेटेजी/पहल हैं। हाँ/नहीं। यदि हाँ तो वेबपेज आदि के लिए हाइपर लिंक दीजिए।	जी हां, कॉनकॉर अपने विभिन्न टर्मिनल पर तैनात अपने विभिन्न हैंडलिंग उपकरणों की ईंधन खपत की मॉनिटर करता है और इसमें और कमी के लिए प्रयास किए गए हैं। वेयरहाउसों के सक्षमता में वृद्धि तथा उपस्करों के डिजाइनों में परिवर्तन करने के प्रयास किए जा रहे हैं ताकि ऊर्जा खपत को कम किया जा सके।
3)	क्या कंपनी संभावित पर्यावरणीय खतरों को चिन्हित और आंकलन कर रहा है? हाँ/नहीं	जी हाँ
4)	क्या कंपनी के पास साफ-सफाई हेतु कोई व्यवस्था है? यदि है तो उसका विवरण लगभग 50 शब्दों में दें। क्या कोई पर्यावरणीय अनुपालना रिपोर्ट भरी गई?	जी नहीं
5)	क्या कंपनी ने क्लीन टेक्नोलॉजी, एनर्जी एफिसिएंसी, रिनेएबल एनर्जी आदि पर कोई पहल की है? हाँ/नहीं, यदि हाँ तो वेब पेज आदि के लिए वेब पेज दीजिए।	जी नहीं
6)	केंद्रीय/राज्य प्रदूषण नियंत्रण बोर्ड द्वारा निर्धारित सीमा के अंदर कंपनी में जो उत्सर्जन/कबाड़ वित्त वर्ष में इकठ्ठा हुआ है उसकी रिपोर्ट बनाई गई?	कॉनकॉर अपने सभी उपस्करों/मशीनों पर सीपीसीबी/एसपीसीबी द्वारा विनिर्दिष्ट सीमा का पालन करती है।
7)	सीपीसीबी/एसपीसीबी से प्राप्त इस वित्तीय वर्ष के अंत तक लंबित कारण बताओ नोटिस/लीगल नोटिसों (जिनका उचित समाधान अभी तक नहीं हुआ है) की संख्या बताएं?	कोई नहीं

2.7 सिद्धांत-7 : नीति के समर्थन में उत्तरदायित्व

व्यवसाय की पर्यावरण प्रणाली और अंतिम रूप से उद्योग में सकारात्मक परिवर्तन की नीतियों का कंपनी खुलकर समर्थन करती है। सक्रिय समर्थन का अर्थ अपने कुछ हितों के लिए सरकार अथवा दूसरी एजेंसियों का साथ देना नहीं है। यह तो अपनी कार्यप्रणाली में अच्छी नीतियों को अपनाकर कार्य व्यवहार में लाना तथा स्टैक होल्डरों एवं विस्तारित रूप में समाज के साथ साझा करना है ताकि सस्टेनेबल के आधार पर सर्व संबंधित तक लाभांशित हो सके।

कॉनकॉर विभिन्न सरकारी विभागों, समूहों, संघों और अन्य संस्थाओं और अन्य उद्योग निकायों के साथ भी जुड़ा हुआ है, जिसके माध्यम से यह आर्थिक, सामाजिक, शासन और पर्यावरणीय मुद्दों पर जागरूकता पैदा करना जारी रखेगा जो न केवल व्यवसाय के लिए फायदेमंद होगा बल्कि लंबी अवधि में स्टैक होल्डर भी लाभांशित होंगे।

बीआर नीति/नीतियां

क्र.सं.	प्रश्न	उत्तर(हां/नहीं)
1)	क्या आपके पास सिद्धांत-7 के लिए नीति/ नीतियां है?	उपर्युक्त नीति का पालन किया जा रहा है।
2)	क्या यह नीति संबंधित स्टैकहोल्डरों के साथ चर्चा करके बनाई गई है?	जी नहीं
3)	क्या यह नीति किसी राष्ट्रीय/ अंतरराष्ट्रीय मानकों के	जी नहीं

	सदृश है? यदि हां तो कृपया संक्षेप में बताएं (50 शब्दों में)।	
4)	क्या यह नीति बोर्ड द्वारा अनुमोदित है? यदि हां तो क्या इस पर प्रबंध निदेशक/मालिक/ सीईओ/उपयुक्त बोर्ड निदेशक के हस्ताक्षर हैं?	जी नहीं
5)	क्या इस नीति के कार्यान्वयन के निरीक्षण हेतु कोई बोर्ड/निदेशक/ अधिकारी की एक निर्धारित समिति है?	संबंधित कार्यात्मक निदेशक द्वारा प्रबंधित किया जाता है।
6)	इस नीति को ऑनलाईन देखने हेतु लिंक का उल्लेख करें।	जी नहीं
7)	क्या इस नीति को सभी संबंधित आंतरिक एवं बाह्य स्टैक होल्डर्स को औपचारिक रूप से संप्रेषित किया गया है?	जी नहीं
8)	क्या इस नीति/नीतियों को कार्यान्वित करने के लिए कंपनी की आंतरिक संरचना मौजूद है?	जी हां
9)	क्या इस नीति/नीतियों से संबंधित स्टैक होल्डर्स की शिकायतों का निवारण करने हेतु कंपनी की शिकायत निवारण प्रणाली है?	जी हां
10)	क्या कंपनी ने इस नीति की कार्य पद्धति का आंतरिक या बाह्य एजेंसी द्वारा स्वतंत्र लेखापरीक्षा/मूल्यांकन करवाया है?	लागू नहीं

यदि क्रमांक 1 के सिद्धांत-7 का उत्तर 'नहीं' है तो कृपया बताएं ऐसा क्यों है?

क्र.सं.	विषय	विवरण
1)	कंपनी ने सिद्धांतों को नहीं समझा।	लागू नहीं
2)	कंपनी इस स्थिति में नहीं है कि वह निर्धारित सिद्धांतों पर नीतियों को बना सके और लागू कर सके।	
3)	कंपनी के पास इस कार्य हेतु वित्तीय या जनशक्ति संसाधन नहीं हैं।	
4)	इसे आगामी 6 महीनों में करने की योजना है।	
5)	इसे आगामी 1 वर्ष में करने की योजना है।	
6)	अन्य कोई कारण	

निष्पादन:

क्र.सं.	विषय	विवरण
1)	क्या आपकी कंपनी किसी ट्रेड और चेंबर अथवा एसोसिएशन की सदस्य है? यदि हां, तो जिनसे आपका संबंध है, उनमें से केवल बड़े एसोसिएशन के नाम बताएं : क. ख. ग.	जी हां
2)	क्या आपने सार्वजनिक कार्यों में तरक्की और सुधार हेतु उपर्युक्त संगठनों के माध्यम से अपना समर्थन/राय जताई है? हाँ/नहीं; यदि हाँ तो उस व्यापक क्षेत्र का विशेष रूप से उल्लेख करें। (ड्राप बॉक्स: शासन और प्रशासन, आर्थिक सुधार, समावेशी विकास नीति, ऊर्जा सुरक्षा, जल, खाद्य सुरक्षा, सस्टेनेबल बिजनेस प्रिंसिपल, अन्य)	जी हां, कॉनकॉर उन महत्वपूर्ण औद्योगिक निकायों और संगठनों का हिस्सा है जो औद्योगिक मुद्दों पर चर्चा के लिए प्लेटफार्म उपलब्ध कराते हैं तथा औद्योगिक आवाज को सामूहिक रूप देकर समय नीति में सुधार हेतु सरकार को प्रेषित करते हैं। लोगों की भलाई के लिए यह महत्वपूर्ण आधार का निर्माण करता है। निम्नलिखित व्यापक क्षेत्र हैं: - आधारभूत ढांचे का विकास - व्यापार और वाणिज्य को बढ़ावा देना - ऊर्जा संरक्षण

2.8 सिद्धांत-8 : समावेशी वृद्धि और संतुलित विकास की जिम्मेदारी

कंपनी समाज के समग्र विकास और समान विकास के लिए नियमित रूप से विभिन्न कदम उठा रही हैं। सीएसआर और सस्टेनेबिलिटी द्वारा की जाने वाली सेवाओं, आचरण और पहल के माध्यम से कॉनकॉर का प्रयास समाज में सामाजिक मूल्यों के निर्माण में वृद्धि करना है ताकि सतत विकास को बढ़ावा दिया जा सके। विभिन्न क्षेत्रों में, जो गतिविधियाँ सम्मिलित हैं - शिक्षा, कौशल विकास, पर्यावरण स्थिरता, स्वास्थ्य आदि तथा इन सुविधाओं और नए प्रोजेक्ट साइड मुख्य रूप से आसपास के क्षेत्र में स्थानीय जनता के हितों के लिए किए जा रहे हैं। सीएसआर पर वार्षिक रिपोर्ट को कंपनी की सीएसआर और एस पहल पर विस्तृत रिपोर्ट के लिए संदर्भित किया जा सकता है जो इस वार्षिक रिपोर्ट में कहीं और रखी गई है।

कॉनकॉर छोटे स्तर के उद्यमियों को व्यवसाय उपलब्ध कराकर फ्रेट फारवर्डिंग एवं अनुषंगी सहायक सेवाओं को सशक्त बनाकर सूक्ष्म एवं लघु उद्योगों को विकसित कर के देश के समग्र और संतुलित विकास को कॉनकॉर ने हमेशा बढ़ावा दिया है। इस दिशा में सार्वजनिक खरीद नीति अपनाई है। जिस में सूक्ष्म एवं लघु उद्यमों (एमएसएमई) द्वारा उत्पादित भी वस्तुएं एवं प्रदत्त सेवाएं ही कॉनकॉर में ली जाती हैं।

बीआर नीति/नीतियां

क्र.सं.	प्रश्न	उत्तर(हां/नहीं)
1)	क्या आपके पास सिद्धांत-8 के लिए नीति/नीतियां हैं?	जी हां
2)	क्या यह नीति संबंधित स्टैकहोल्डर्स के साथ चर्चा करके बनाई गई है?	जी हां
3)	क्या यह नीति किसी राष्ट्रीय/अंतरराष्ट्रीय मानकों के सदृश है? यदि हां तो कृपया संक्षेप में बताएं (50 शब्दों में)।	ये नीतियां निम्नलिखित के सदृश हैं: <ul style="list-style-type: none"> ▪ एमएसएमई सार्वजनिक अधिप्राप्ति नीति। ▪ डीपीई दिशानिर्देश
4)	क्या यह नीति बोर्ड द्वारा अनुमोदित है? यदि हां तो क्या इस पर प्रबंध निदेशक/मालिक/सीईओ/उपयुक्त बोर्ड निदेशक के हस्ताक्षर हैं?	जी हां, यह उपयुक्त स्तर पर अनुमोदित है।
5)	क्या इस नीति के कार्यान्वयन के निरीक्षण हेतु कोई बोर्ड/निदेशक/अधिकारी की एक निर्धारित समिति है?	जी हां
6)	इस नीति को ऑनलाइन देखने हेतु लिंक का उल्लेख करें।	http://www.concorindia.com/assets/pdf/mse-website.pdf
7)	क्या इस नीति को सभी संबंधित आंतरिक एवं बाह्य स्टैकहोल्डर्स को औपचारिक रूप से संप्रेषित किया गया है?	जी हां
8)	क्या इस नीति/नीतियों को कार्यान्वित करने के लिए कंपनी की आंतरिक संरचना मौजूद है?	जी हां
9)	क्या इस नीति/नीतियों से संबंधित स्टैकहोल्डर्स की शिकायतों का निवारण करने हेतु कंपनी की शिकायत निवारण प्रणाली है?	जी हां
10)	क्या कंपनी ने इस नीति की कार्य पद्धति का आंतरिक या बाह्य एजेंसी द्वारा स्वतंत्र लेखापरीक्षा/मूल्यांकन करवाया है?	जी नहीं

यदि क्रमांक 1 के सिद्धांत-8 का उत्तर 'नहीं' है तो कृपया बताएं ऐसा क्यों है?

क्र.सं.	विषय	विवरण
1)	कंपनी ने सिद्धांतों को नहीं समझा।	लागू नहीं
2)	कंपनी इस स्थिति में नहीं है कि वह निर्धारित सिद्धांतों पर नीतियों को बना सके और लागू कर सके।	
3)	कंपनी के पास इस कार्य हेतु वित्तीय या जनशक्ति संसाधन नहीं हैं।	
4)	इसे आगामी 6 महीनों में करने की योजना है।	
5)	इसे आगामी 1 वर्ष में करने की योजना है।	
6)	अन्य कोई कारण	

निष्पादन:

क्र.सं.	विषय	विवरण
1)	सिद्धांत 8 से संबंधित नीतियों के अनुसार क्या कंपनी के विनिर्दिष्ट प्रोग्राम पहल/प्रोजेक्ट है? यदि हैं तो उनका विवरण दें।	जी हां। कॉनकॉर की सकारात्मक नीतियां, जो भारत सरकार के दिशानिर्देशों के अनुपालन के साथ विविधता और इक्विटी को बढ़ावा देती हैं और अपनी योग्यता और कौशल सेटों पर लोगों को अपनी जाति, जाति, धर्म, रंग, वंश, वैवाहिक स्थिति, लिंग, आयु और राष्ट्रीयता से पहचान कराती है। यह अर्ध-कुशल और गैर-कुशल अनुबंध कर्मियों के लिए न्यूनतम मजदूरी मुआवजे के मामले में उद्योग से संबंधित सख्त नियमों का भी पालन करता है। सीएसआर एंड संस्टेनेबल के अंतर्गत लिए गए प्रोजेक्ट समतुल्य विकास और समग्र वृद्धि के सिद्धांत पर आधारित है। कंपनी मुख्य रूप से विकास पर ध्यान केंद्रित कर निम्न सीएसआर प्रोजेक्ट कर रही है: - स्वास्थ्य एवं स्वच्छता - पर्यावरण स्थिरता - समुदाय के लिए कौशल विकास और शिक्षा - समुदाय के लिए भवन निर्माण इन्फ्रास्ट्रक्चर
2)	क्या ये कार्यक्रम/योजनाएं स्वतः कंपनी द्वारा/स्व संस्था/गैर सरकारी संस्था/ सरकारी संस्था/अन्य दूसरे संगठनों द्वारा किए गए हैं?	कंपनी की सीएसआर और एस नीतियों का कार्यान्वयन कंपनी स्तर पर ही होता है। सीएसआर प्रोजेक्ट का कार्यान्वयन उपयुक्त साझेदारी के साथ राज्य सरकारों, गैर सरकारी संस्थाओं, सार्वजनिक उपक्रमों और निजी कंपनियों, पंचायतों, ट्रस्टों आदि के माध्यम से किया जाता है।
3)	क्या आपकी कंपनी द्वारा की गई पहलों का प्रभावी मूल्यांकन किया गया है?	जहां भी आवश्यक हो, एक स्वतंत्र बाह्य एजेंसी द्वारा सीएसआर गतिविधियों का सत्यापन किया जा रहा है।
4)	सामुदायिक विकास परियोजनाओं में आपकी कंपनी का प्रत्यक्ष योगदान क्या है? किए जा रहे प्रोजेक्टों का विवरण और राशि को दर्शाएं।	वित्तीय वर्ष 2021-22 में सीएसआर के तहत किए गए इन्फ्रास्ट्रक्चर ढांचे और सामुदायिक विकास गतिविधियों पर 15.17 करोड़ रुपये की राशि का उपयोग किया गया था। इस श्रेणी की कुछ परियोजनाएं स्वच्छता और स्वास्थ्य से संबंधित हैं और ऑक्सीजन कॉन्सेंट्रेटर और आईसीयू वेंटिलेटर प्रदान करके कोविड -19 के खिलाफ लड़ाई में राष्ट्र की सहायता कर रही हैं।
5)	क्या आपने वो कदम उठाए हैं जिनसे सुनिश्चित किया जा सके कि सामुदायिक विकास पहलों को समाज ने सफलतापूर्वक ग्रहण कर लिया है? कृपया	जी हां, कॉनकॉर की अधिकतम सीएसआर गतिविधियां सरकार के सामूहिक प्रयासों और दूसरे प्रतिष्ठित संगठनों द्वारा संचालित की जा रही है। कई प्रोजेक्टों में यूनिट स्तर पर कंपनी के कर्मचारियों

50 शब्दों में बताएं।	की भी प्रोजेक्टों की पहचान करने, कार्यान्वयन करने एवं मॉनिटरिंग करने में भागीदारी रही है। इनके द्वारा किए जा रहे कार्यों की निगरानी संबंधित एजेंसी द्वारा समय-समय पर की जाती है तथा कॉन्कॉर भी कार्यान्वयन एजेंसियों के साथ एमओयू की शर्तों के अनुसार, समाज के लिए कार्यान्वित प्रोजेक्ट की वास्तविक स्थिति जानने के लिए अपने अधिकारियों को भेजता है।
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2.9 सिद्धांत-9 : ग्राहकों के प्रति उत्तरदायित्व

कंपनी, अपनी व्यावसायिक प्रक्रिया में सुधार कर गुणवत्ता सेवाएं प्रदान करने के लिए प्रतिबद्ध है जिससे ग्राहक की संतुष्टि में सुधार हो सके। इन उद्देश्यों की पूर्ति के लिए कंपनी द्वारा उठाए गए कुछ कदम निम्न हैं:

- ऑनलाइन सूचना और कंटेनर ट्रेकिंग।
- एसएमएस आधारित कंटेनर ट्रेकिंग।
- कंटेनर ट्रेकिंग हेतु वेब क्वेरी वेबसाइट पर उपलब्ध कराया जाना।
- ग्राहकों के लिए ऑटो मेल सुविधा (पीडीए/टीडीएस विवरण आदि हेतु)।
- कंटेनर मरम्मत एवं साफ-सफाई सुविधाएं।
- कार्गो पलेटाइजेशन, स्ट्रैपिंग आदि।
- कार्गो लैसिंग/चोकिंग सुविधा।
- कार्गो/कंटेनरों को फ्यूमिगेशन।
- सप्लाई चैन मैनेजमेंट।
- कंटेनर/कार्गो सर्वे।
- टर्मिनलों पर चौबीसों घंटे सुरक्षा व्यवस्था।
- कस्टम क्लियरेंस की सुविधा।
- ग्राहकों से प्रतिपुष्टि लेने के लिए नियमित रूप से स्वतंत्र एजेंसी से ग्राहक संतुष्टि सर्वे कराया जाता है और सर्विसिस में संशोधन/सुधार के लिए कार्रवाई की जाती है।
- कॉन्कॉर ने अपनी वेबसाइट पर “Feedback form” सुविधा शुरू की है। यहां ‘कस्टमर फीडबैक फॉर्म’ के मैन्यू में दिए गए फार्मेट के अंतर्गत ग्राहक हमारी सेवाओं से संबंधित जानकारी प्राप्त कर सकते हैं और सेवा संबंधी समस्याओं के समाधान खोज सकते हैं।
- अपने स्टैकहोल्डरों के लिए और एक्जिम ई-फाइलिंग (रिपोर्ट और प्रश्नों सहित) हेतु पब्लिक टैरिफ, रेल टैरिफ, ट्रेक और ट्रेस, कंपनी निर्देशिका इत्यादि जैसी जानकारियों उपलब्ध कराने के लिए मोबाइल एप शुरू किया है।
- स्टैकहोल्डरों को समय पर जानकारी देने के लिए सोशल मीडिया उपकरण का उपयोग।

कंपनी ने महत्वपूर्ण सेवाओं के लिए सर्विस डिलिवरी स्टैंडर्ड की सेवा अपने सिटीजन चार्टर्ड के अंतर्गत उपलब्ध कराई है। इसके अतिरिक्त निम्नलिखित पहलों पर कार्य किए गए हैं:

- टर्मिनलों पर टच स्क्रीन कियोस्क लगाए गए हैं ताकि ग्राहकों को कंटेनर, देय ग्राउंड रेंट, फ्रेट आदि संबंधित जानकारी मिल सके ;
- कंटेनरों की ऑनलाइन बुकिंग हेतु ई-फाइलिंग सुविधा;
- सबसे बड़ी बात यह है कि कंपनी का शीर्ष प्रबंधन संवेदनशील और हर समय ग्राहकों के लिए उपलब्ध है।

बीआर नीति/नीतियां

क्र.सं.	प्रश्न	उत्तर(हां/नहीं)
1)	क्या आपके पास सिद्धांत-9 के लिए नीति/नीतियां हैं?	जी हां
2)	क्या यह नीति संबंधित स्टैकहोल्डरों के साथ चर्चा करके बनाई गई है?	जी हां
3)	क्या यह नीति किसी राष्ट्रीय/ अंतरराष्ट्रीय मानकों के	ये नीतियां उद्योग के लिए लागू सेवा मानकों के अनुरूप हैं।

	सदृश है? यदि हां तो कृपया संक्षेप में बताएं (50 शब्दों में)।	
4)	क्या यह नीति बोर्ड द्वारा अनुमोदित है? यदि हां तो क्या इस पर प्रबंध निदेशक/मालिक/ सीईओ/उपयुक्त बोर्ड निदेशक के हस्ताक्षर हैं?	जी, हां यह उपयुक्त स्तर पर अनुमोदित है।
5)	क्या इस नीति के कार्यान्वयन के निरीक्षण हेतु कोई बोर्ड/निदेशक/ अधिकारी की एक निर्धारित समिति है?	जी हां
6)	इस नीति को ऑन लाईन देखने हेतु लिंक का उल्लेख करें।	http://www.concorindia.co.in/lcl_services.asp http://www.concorindia.co.in/bonded_services.asp http://www.concorindia.co.in/reefer_services.asp http://www.concorindia.co.in/concor_services.asp http://www.concorindia.co.in/assets/pdf/ccs.pdf http://www.concorindia.co.in/claims_proce.asp http://www.concorindia.co.in/DomesticCharges.aspx http://www.concorindia.co.in/assets/pdf/TERMINAL_HANDLING_CHARGES.pdf http://www.concorindia.co.in/ddpickups.asp http://www.concorindia.co.in/assets/pdf/vds.pdf and many other at www.concorindia.com under heading "Facilities and Services".
7)	क्या इस नीति को सभी संबंधित आंतरिक एवं बाह्य स्टैकहोल्डर्स को औपचारिक रूप से संप्रेषित किया गया है?	जी हां
8)	क्या इस नीति/नीतियों को कार्यान्वित करने के लिए कंपनी की आंतरिक संरचना मौजूद है?	जी हां
9)	क्या इस नीति/नीतियों से संबंधित स्टैक होल्डर्स की शिकायतों का निवारण करने हेतु कंपनी की शिकायत निवारण प्रणाली है?	जी हां
10)	क्या कंपनी ने इस नीति की कार्य पद्धति का आंतरिक या बाह्य एजेंसी द्वारा स्वतंत्र लेखापरीक्षा/मूल्यांकन करवाया है?	जी नहीं

यदि क्रमांक संख्या 1 के सिद्धांत- 9 के का उत्तर 'नहीं' है तो कृपया बताएं ऐसा क्यों है?

क्र.सं.	विषय	विवरण
1)	कंपनी ने सिद्धांतों को नहीं समझा।	लागू नहीं
2)	कंपनी इस स्थिति में नहीं है कि वह निर्धारित सिद्धांतों पर नीतियों को बना सके और लागू कर सके।	
3)	कंपनी के पास इस कार्य हेतु वित्तीय या जनशक्ति संसाधन नहीं है।	
4)	इसे आगामी 6 महीनों में करने की योजना है।	
5)	इसे आगामी 1 वर्ष में करने की योजना है।	
6)	कंपनी ने सिद्धांतों को नहीं समझा है।	

निष्पादन:

क्र.सं.	विषय	विवरण
1)	वित्तीय वर्ष के अंतिम दिन कंपनी के विरुद्ध ग्राहकों की लंबित शिकायतों/मुकद्दमों का प्रतिशत	कॉनकॉर ग्राहकों की शिकायतों पर तुरंत प्रतिक्रिया करती है तथा रियल टाइम सिस्टम के माध्यम से शिकायत निवारण को

	कितना है?	सुनिश्चित करती है। ग्राहक अपने कंटेनरों की लोकेशन तथा कंटेनर कार्गो के मूवमेंट को ऑन लाईन पोर्टल के माध्यम से जान सकते हैं। ग्राहकों की शिकायतों के शीघ्र निवारण हेतु संबंधित अधिकारियों के संपर्क विवरण, ई-मेल पते कंपनी की वेबसाइट पर दिए गए हैं। कॉनकॉर का संकल्प ग्राहक मूल्य सृजन है।
2)	क्या कंपनी प्रोडक्ट लेवल पर प्रोडक्ट इन्फोर्मेशन डिस्प्ले करती है? इसके अतिरिक्त, नियमानुसार कंपनी के क्या आदेश हैं? हाँ/नहीं/लागू नहीं/ टिप्पणी (अतिरिक्त सूचना)	लागू नहीं
3)	क्या किसी स्टैकहोल्डर ने कंपनी के विरुद्ध अनुचित व्यापार, गैर जिम्मेदाराना विज्ञापन और/अथवा गैर प्रतिस्पर्धात्मक व्यवहार के कारण गत 5 सालों के दौरान कोई मुकदमा दर्ज किया है? जो इस वित्त वर्ष के अंत तक लंबित है। यदि ऐसा है तो 50 शब्दों में विवरण दें।	जी नहीं
4)	क्या कंपनी ने कोई ऐसा सर्वेक्षण किया है जो ग्राहक सर्वेक्षण/ग्राहक संतुष्टि प्रवृत्ति से संबंधित है?	जी हां, कंपनी समय-समय पर ग्राहक संतुष्टि सर्वेक्षण करती है।

--X-X-X--

31 मार्च, 2022 का तुलन-पत्र

(भारतीय रुपए करोड़ में, जब तक कि अन्यथा न हो)

विवरण	टिप्पणी सं.	31 मार्च 2022 को	31 मार्च 2021 को
(I) परिसंपत्तियां			
(1) गैर चल परिसंपत्तियां			
(ए) संपत्ति, संयंत्र और उपकरण	2	5,384.30	5,294.32
(बी) पूंजीगत निर्माणाधीन कार्य	3	737.51	916.60
(सी) अन्य अप्रत्यक्ष परिसंपत्तियां	4	6.48	7.43
(डी) विकास के अंतर्गत अमूर्त संपत्ति	4(ए)	10.73	3.23
(ई) वित्तीय परिसंपत्तियां			
(i) निवेश	5	1,435.56	1,445.17
(ii) ऋण	6	46.92	44.14
(iii) अन्य वित्तीय परिसंपत्तियां	7	67.09	38.76
(एफ) आस्थगित कर परिसंपत्ति (निवल)	22	90.56	54.28
(जी) गैर-चल परिसंपत्तियां	8	240.89	264.61
(एच) अन्य गैर-चल परिसंपत्तियां	9	1150.63	940.52
कुल गैर चल परिसंपत्तियां		9,170.67	9,009.06
(2) चालू परिसंपत्तियां			
(ए) मालसूची	10	30.68	23.94
(बी) वित्तीय परिसंपत्तियां			
(i) निवेश	11	-	50
(ii) व्यापार प्राप्य	12	176.14	155.48
(iii) नकद एवं नकद समतुल्य	13	368.83	664.64
(iv) उपरोक्त (iii) के अलावा अन्य बैंक शेष	14	2,519.02	1,808.57
(v) ऋण	15	11.60	10.63
(vi) अन्य वित्तीय परिसंपत्तियां	16	99.57	86.11
(सी) अन्य चालू परिसंपत्तियां	17	425.17	386.12
कुल चल परिसंपत्तियां		3,631.01	3,185.49
कुल परिसंपत्तियां		12,801.68	12,194.55
(II) इक्विटी एवं देयताएं			
इक्विटी			
(ए) इक्विटी शेयर पूंजी	18	304.65	304.65
(बी) अन्य इक्विटी	19	1,0472.65	9,899.09
कुल इक्विटी		10,777.30	10,203.74

देयताएं

(1) गैर चालू देयताएं

(ए) वित्तीय देयताएं			
(i) लीज देयताएं	20	537.18	544.20
(ii) अन्य वित्तीय देयताएं	20(a)	13.27	11.73
(बी) प्रावधान	21	86.58	137.49
(सी) आस्थगित कर देयताएं(निवल)	22	-	-
(डी) अन्य गैर-चल देयताएं	23	0.78	1.23
कुल गैर-चल देयताएं		637.81	649.65

(2) चालू देयताएं

(ए) वित्तीय देयताएं			
(i) लीज देयताएं	24	103.64	73.91
(ii) व्यावसायिक देय	25		
(क) सूक्ष्म उद्यम और लघु उद्यमों का कुल बकाया		10.86	8.08
(ख) सूक्ष्म उद्यमों और लघु उद्यमों के अलावा लेनदारों का कुल देय बकाया		412.77	262.80
(iii) अन्य वित्तीय देयताएं	25(a)	355.15	385.81
(बी) अन्य चालू देयताएं	26	432.80	490.95
(सी) प्रावधान	27	71.35	74.61
कुल चालू देयताएं		1,386.57	1,296.16

कुल इक्विटी एवं देयताएं

12,801.68

12,194.55

महत्वपूर्ण लेखा नीतियां

1

अन्य नोट

38-69

ये टिप्पणियां इन वित्तीय विवरणों का अभिन्न अंग हैं

1 से 69

हमारी संलग्न रिपोर्ट के संदर्भ में

कृते एस.एन.नंदा एंड कं.

निदेशक मंडल के लिए एवं उनकी ओर से

चार्टर्ड अकाउंटेंट

एफआरएन-000685N

एस.एन.नंदा

(वी.कल्याण रामा)

(मनोज कु.दूबे)

(हरीश चंद्रा)

साझेदार

अध्यक्ष एवं प्रबंध निदेशक

निदेशक(वित्त)

क.नि.(वि.)एवं कं.स

सदस्यता सं. 005909

(डीआईएन:0721556)

(डीआईएन:07518387)

स्थान : नई दिल्ली

दिनांक : 19 मई, 2022

31 मार्च, 2022 को समाप्त वर्ष का लाभ एवं हानि लेखा

(भारतीय रूपए करोड़ में, जब तक कि अन्यथा न हो)

विवरण	टिप्पणी सं.	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त
राजस्व			
(I) परिचालन से आय	28	7,594.45	6,384.96
(II) अन्य आय	29	263.13	285.48
(III) कुल राजस्व (I+II)		7,857.58	6,670.44
(IV) व्यय			
टर्मिनल एवं अन्य सेवा प्रभार	30	5,231.70	4,661.51
कर्मचारी हितलाभ व्यय	31	415.60	425.14
मूल्यहास एवं परिशोधन व्यय	32	529.82	521.92
वित्तीय लागत	33	54.58	33.96
अन्य व्यय	34	218.78	265.45
कुल व्यय (IV)		6,450.48	5,907.98
(V) असाधारण मद एवं कर पूर्व लाभ (III- IV=V)		1,407.10	762.46
(VI) असाधारण मदें	34(a)	0.08	83.36
(VII) कर पूर्व लाभ (असाधारण मदों के बाद) (V-VI=VII)		1,407.02	679.10
(VIII) कर व्यय:	35		
(1) चालू कर	35.1	380.51	212.86
(2) आस्थगित कर	35.1	(35.83)	(37.09)
पूर्ववर्ती वर्षों के लिए कर समायोजन(निवल)		-	-
कर व्यय: (VIII)		344.68	175.77
(IX) अवधि के लिए लाभ (VII- VIII = IX)		1,062.34	503.33
(X) अन्य समग्र आय			
मद जोकि लाभ या हानि के लिए पुनःवर्गीकृत नहीं की जाएगी			
(ए) परिभाषित लाभ दायित्व का रीमिजरमेंट	36	(1.79)	(10.54)
(बी) उपरोक्त मद से संबंधित आयकर	35.2	0.45	2.65
कुल अन्य समग्र आय (X)		(1.34)	(7.89)
(XI) अवधि के लिए कुल समग्र आय (IX + X =XI)		1,061.00	495.44
(लाभ(हानि) तथा अवधि की अन्य समग्र आय को शामिल करके)			

(XII) प्रति इक्विटी शेयर पर अर्जन (फेस वैल्यू ₹ 5/- प्रति शेयर)

1 मूल (₹ में)	37	17.44	8.26
2 डायल्यूटिड(₹ में)	37	17.44	8.26
महत्वपूर्ण लेखाकरण नीतियां	1		
अन्य टिप्पणियां	38-69		

ये टिप्पणियां इन वित्तीय विवरणों का अभिन्न अंग हैं 1 से 69

हमारी संलग्न रिपोर्ट के संदर्भ में

कृते एस.एन.नंदा एंड कं.

चार्टर्ड अकाउंटेंट

निदेशक मंडल के लिए एवं उनकी ओर से

एफआरएन-000685N

एस.एन.नंदा

साझेदार

सदस्यता सं. 005909

स्थान : नई दिल्ली

दिनांक : 19 मई, 2022

(वी.कल्याण रामा)

अध्यक्ष एवं प्रबंध निदेशक

(डीआईएन:0721556)

(मनोज कु.दूबे)

निदेशक(वित्त)

(डीआईएन:07518387)

(हरीश चंद्रा)

क.नि.(वि.)एवं कं.स

31 मार्च, 2022 को समाप्त वर्ष के लिए नकदी प्रवाह विवरण

(भारतीय रूपए करोड़ में, जब तक कि अन्यथा न हो)

विवरण	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त
ए. परिचालन क्रियाकलापों से नकदी प्रवाह:		
कर पूर्व निवल लाभ	1,407.02	679.10
निम्नलिखित के लिए समायोजन:		
मूल्यहास और परिशोधन	529.82	521.92
पट्टेदार भूमि का परिशोधन	2.70	2.69
भारतीय रेल से संदेहास्पद राशि की वसूली का प्रावधान	-	77.41
सहायक कंपनियों की हानि का प्रावधान	0.08	5.95
पंजीकरण फीस का परिशोधन	2.62	2.62
ब्याज आय	(184.79)	(198.74)
लाभांश आय	(15.20)	(19.24)
संपत्ति, संयंत्र और उपकरण की बिक्री पर लाभ	(1.29)	(6.28)
गारंटी आय	(0.12)	(0.15)
ब्याज व्यय	54.58	33.96
प्रोजेक्ट खर्च बटटे खाते	-	0.18
संपत्ति, संयंत्र और उपकरण की बिक्री पर नुकसान	0.71	0.10
अशोध्य ऋण बटटे खाते में डाले गए	-	-
प्रावधान:		
संदेहास्पद ऋण	0.03	-
अप्रचलित स्टोर	0.69	-
नॉन-मूविंग प्रोजेक्ट्स	0.79	-
कार्यशील पूंजी में बदलाव से पूर्व परिचालन लाभ	1,797.64	1,099.52
कार्यशील पूंजी में परिवर्तन के लिए समायोजन:		
- व्यापार के भुगतान में वृद्धि/(कमी)	152.59	115.59
- अन्य चल वित्तीय देयताओं में वृद्धि/(कमी)	(0.78)	(151.83)
- चल प्रावधानों में वृद्धि/(कमी)	(3.26)	2.81
- गैर चल प्रावधानों में वृद्धि/(कमी)	(52.70)	89.11
- अन्य चल देयताओं में वृद्धि/(कमी)	(58.15)	189.27
- अन्य गैर चल देयताओं में (कमी)/वृद्धि	(0.45)	(0.13)
- अन्य गैर चल वित्तीय देयताओं में (कमी)/वृद्धि	29.16	286.53
- व्यापार प्राप्तियों में कमी/(वृद्धि)	(20.69)	3.65
- मालसूची में कमी/(वृद्धि)	(7.43)	2.14
- गैर चल ऋण में कमी/(वृद्धि)	(2.78)	(1.86)
- चल ऋण में कमी/(वृद्धि)	(0.97)	(1.35)
- अन्य चल वित्तीय परिसंपत्तियों में कमी/(वृद्धि)	(2.05)	(57.28)
- अन्य चल परिसंपत्तियों में कमी/(वृद्धि)	(44.37)	12.13
- अन्य चल वित्तीय परिसंपत्तियों में कमी/(वृद्धि)	(27.80)	0.10

-आरओयू परिसंपत्तियों में कमी/(वृद्धि)	(53.32)	(316.56)
-अन्य गैर चल परिसंपत्तियों में कमी/(वृद्धि)	(7.45)	(3.19)
परिचालन गतिविधियों से सृजित नकदी	1,697.35	1,268.65
आयकर का भुगतान	(356.79)	(244.40)
परिचालन गतिविधियों से निवल नकद	1,340.56	1,024.25
बी. निवेश क्रियाकलापों से नकदी प्रवाह:		
संपत्ति संयंत्र और उपकरण के लिए भुगतान किया	(777.09)	(573.19)
बैंकों के पास रखी जाने वाली जमा पूंजी	11.31	22.40
3 से 12 माह की परिपक्वता अवधि के साथ सावधि जमा में निवेश	(721.76)	281.30
अप्रत्यक्ष परिसंपत्ति का अधिग्रहण	(2.26)	(7.71)
पूंजीगत कार्य की प्रगति में वृद्धि	178.30	19.03
विकास के अंतर्गत अमूर्त संपत्ति का अधिग्रहण	(7.50)	(1.53)
संपत्ति संयंत्र और उपकरणों की बिक्री से आय	11.78	105.58
वित्तीय परिसंपत्तियों की खरीद	59.53	(56.98)
प्राप्त ब्याज	172.85	219.36
प्राप्त लाभांश	15.20	19.24
निवेश क्रियाकलापों से/(प्रयुक्त) से उत्पन्न निवल नकदी	(1,059.64)	27.50
सी. वित्तीय क्रियाकलापों से नकदी प्रवाह:		
लाभांश भुगतान	(487.40)	(356.40)
लीज देयताओं का भुगतान	(89.31)	(86.93)
ब्याज का भुगतान	(0.02)	(0.10)
निगमित लाभांश कर भुगतान	-	-
उधार पर कार्रवाई	-	-
वित्तीय गतिविधियों से/(प्रयुक्त) से उत्पन्न निवल नकदी	(576.73)	(443.43)
नकदी और नकद समकक्षों में निवल वृद्धि (कमी)	(295.81)	608.32
1 अप्रैल तक नकद और नकद समकक्ष (आदि शेष)	664.64	56.32
31 मार्च तक नकद और नकद समकक्ष (समापन शेष)	368.83	664.64

टिप्पणी :

1 नकदी प्रवाह कथन में शामिल नकदी और बैंक बैलेंस में तुलना पत्र की निम्नलिखित राशियां सम्मिलित हैं:

नकद और नकद समकक्ष में शामिल

हस्तगत नकदी और चेक 0.94 5.37

बैंकों में बैलेंस

चालू खाते में 19.35 184.34

फ्लेक्सी सावधि जमा खातों में 348.54 474.93

सावधि खाता जो 3 महीने में परिपक्व होगा - -

368.83 664.64

निदेशक मंडल के लिए एवं उनकी ओर से

कृते एस.एन.नंदा एंड कं.

चार्टर्ड अकाउंटेंट

एफआरएन-000685N

एस.एन.नंदा

साझेदार

सदस्यता सं. 005909

स्थान : नई दिल्ली

दिनांक : 19 मई, 2022

(वी.कल्याण रामा)

अध्यक्ष एवं प्रबंध निदेशक

(डीआईएन:0721556)

(मनोज कु.दूबे)

निदेशक(वित्त)

(डीआईएन:07518387)

(हरीश चंद्रा)

क.नि.(वि.)एवं कं.स

31 मार्च, 2022 को समाप्त वर्ष के लिए इक्विटी में परिवर्तन की विवरण

(भारतीय रूप में, जब तक कि अन्यथा न हो)

क. इक्विटी शेयर पूंजी

विवरण	शेयरों की संख्या	इक्विटी शेयर पूंजी
1 अप्रैल, 2020 को जारी और प्रदत्त पूंजी	60.93	304.65
पूर्व अवधि की त्रुटियों के कारण इक्विटी शेयर पूंजी में परिवर्तन	-	-
वर्तमान रिपोर्टिंग अवधि की शुरुआत में पुनर्निर्धारित शेष राशि	60.93	304.65
वर्ष के दौरान इक्विटी शेयर पूंजी में परिवर्तन (बोनस शेयर)	-	-
31 मार्च, 2021 को शेष राशि	<u>60.93</u>	<u>304.65</u>
1 अप्रैल, 2021 को जारी और प्रदत्त पूंजी	60.93	304.65
पूर्व अवधि की त्रुटियों के कारण इक्विटी शेयर पूंजी में परिवर्तन	-	-
वर्तमान रिपोर्टिंग अवधि की शुरुआत में पुनर्निर्धारित शेष राशि	60.93	304.65
वर्ष के दौरान इक्विटी शेयर पूंजी में परिवर्तन (बोनस शेयर)	-	-
31 मार्च, 2022 को शेष राशि	<u>60.93</u>	<u>304.65</u>

बी. अन्य इक्विटी

विवरण	सामान्य प्रारक्षित	प्रतिधारित आय	परिभाषित लाभ दायित्व के पुनर्माप से उत्पन्न होने वाली अन्य व्यापक आय, आयकर के निवल	कुल
1 अप्रैल 2020 को शेष वर्ष का लाभ	1,185.41	8,583.07	(8.39)	9,760.09
आयकर के परिभाषित लाभ दायित्व निवारण के रिमेजरमेंट से उत्पन्न होने वाली अन्य व्यापक आय		503.33		503.33
आयकर के परिभाषित लाभ दायित्व निवारण के रिमेजरमेंट से उत्पन्न होने वाली कुल व्यापक आय	1,185.41	9,086.40	(7.89)	(7.89)
लाभांश का भुगतान		(356.44)		(356.44)
लाभांश पर कर		-		-
पुनःरखी आय से सामान्य प्रारक्षित को हस्तांतरित राशि	50.33	(50.33)		-
31 मार्च, 2021 को शेष राशि	<u>1,235.74</u>	<u>8,679.63</u>	<u>(16.28)</u>	<u>9,899.09</u>

1 अप्रैल 2021 को शेष	1,235.74	8,679.63	(16.28)	9,899.09
वर्ष का लाभ		1,062.34		1,062.34
आयकर के परिभाषित लाभ दायित्व निवारण के रिमेजरमेंट से उत्पन्न होने वाली अन्य व्यापक आय			(1.34)	(1.34)
आयकर के परिभाषित लाभ दायित्व निवारण के रिमेजरमेंट से उत्पन्न होने वाली कुल व्यापक आय	1,235.74	9,741.97	(17.62)	10,960.09
लाभांश का भुगतान		(487.44)		(487.44)
लाभांश पर कर	-	-	-	-
पुनःरखी आय से सामान्य प्रारक्षित को हस्तांतरित राशि	106.23	(106.23)		-
31 मार्च, 2022 को शेष राशि	1,341.97	9,148.30	(17.62)	10,472.65

ये टिप्पणियां इन वित्तीय विवरणों का अभिन्न अंग हैं

1 से 69

हमारी संलग्न रिपोर्ट के संदर्भ में कृते एस.एन.नंदा एंड कं. चार्टर्ड अकाउंटेंट्स एफआरएन-000685N

निदेशक मंडल के लिए एवं उनकी ओर से

एस.एन.नंदा
साझेदार
सदस्यता सं. 005909
स्थान : नई दिल्ली
दिनांक : 19 मई, 2022

(वी.कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक
(डीआईएन:0721556)

(मनोज कु.दूबे)
निदेशक(वित्त)
(डीआईएन:07518387)

(हरीश चंद्रा)
क.नि.(वि.)एवं कं.स

वित्तीय विवरणों का हिस्सा बनने वाली टिप्पणियाँ

टिप्पणी 1 : लेखाकरण संबंधी महत्वपूर्ण नीतियाँ

1. निगमित सूचना

भारतीय कंटेनर निगम लिमिटेड (कॉनकॉर) का गठन कंपनी अधिनियम के अंतर्गत पंजीकरण संख्या 030915 के अंतर्गत 10 मार्च, 1988 को हुआ। भारतीय रेल से 7 आईसीडी लेकर इसने अपना परिचालन कार्य नवंबर, 1989 से प्रारंभ किया। इसके शेयर भारत के दोनों स्टॉक एक्सचेंज अर्थात नेशनल स्टॉक एक्सचेंज ऑफ इंडिया (एनएसई) और बीएसई लि. (बीएसई) में सूचीबद्ध हैं।

धीमी शुरुआत के साथ आज कॉनकॉर के भारत में 61 आईसीडी/सीएफएस/कार्यनीतिक गठजोड़ का एक विशालतम नेटवर्क रखते हुए बाजार में निर्विवाद रूप से अग्रणीय है। रेल मार्ग से कंटेनरों के इनलैंड ट्रांसपोर्टेशन के अतिरिक्त कॉनकॉर ने पोर्ट प्रबंधन, एयरकार्गो संचालन, कोल्ड चेन स्थापित करने जैसे कार्यों में अपने व्यवसाय का विस्तार कर लिया है। अपने आधुनिकतम रेल वैगन बेड़े, मित्रवत ग्राहक केंद्रित व्यावसायिक गतिविधियों और सूचना प्रौद्योगिकी के प्रयोग से कॉनकॉर ने भारत में कंटेनरीकृत परिवहन को बढ़ावा देने में महत्वपूर्ण भूमिका निभाई है तथा भविष्य में भी यह प्रयास जारी रखेंगे। भारत के अंतरराष्ट्रीय और आंतरिक कंटेनरीकृत परिवहन एवं व्यापार में कंपनी ने मल्टीमोडल लॉजिस्टिक्स पोर्ट की सुविधा भी विकसित की है। यद्यपि हमारी परिवहन योजना का मुख्य बिंदु रेल मार्ग ही है लेकिन व्यापार के अंतरराष्ट्रीय एवं आंतरिक दोनों ही खंडों में डोर-टू-डोर सर्विस देने के लिए सड़क मार्ग से परिवहन की सुविधा भी उपलब्ध कराई जाती है।

2. अनुपालना विवरण

कंपनी के वित्तीय विवरण भारतीय कंपनी अधिनियम 2013 की धारा 133 के अंतर्गत केंद्र सरकार द्वारा अधिसूचित तथा समय-समय पर संशोधित भारतीय लेखामानक नियम, 2015 के अनुरूप तैयार किए गए हैं।

3. तैयारी का आधार

वित्तीय साधन जोकि समीक्षाधीन अवधि के पुनः लागत राशि या उचित मूल्य पर आंकी गई कीमत को छोड़कर वित्तीय विवरण ऐतिहासिक लागत के आधार पर तैयार किए गए हैं। संपत्ति या दायित्व की उचित कीमत के आंकलन में, कंपनी बाजार की प्रतिभागियों की विशेषताओं का ध्यान रखती है, जिस तिथि को परिसंपत्ति एवं दायित्व का मूल्य निर्धारण होगा। लिजिंग ट्रांजेक्शन, जो भारतीय लेखामानक 116 के स्कोप के अंतर्गत है, को छोड़कर वित्तीय विवरणों का निर्धारण के प्रकटीकरण का उद्देश्य उचित कीमत से होता है। उचित मूल्य के लिए कुछ समानताएं हैं जो उचित नहीं हैं, जैसे भारतीय लेखामानक 2 अथवा भारतीय लेखामानक 36 में प्रयोग की गई कीमत।

4. नई घोषणाएं

कॉर्पोरेट मामलों का मंत्रालय ("एमसीए") समय-समय पर जारी कंपनी (भारतीय लेखामानक) नियमों के तहत मौजूदा मानकों में नए मानक या संशोधन को अधिसूचित करता है। 23 मार्च, 2022 को, एमसीए ने 1 अप्रैल, 2022 से लागू कंपनी (भारतीय लेखामानक) संशोधन नियम, 2022 में संशोधन किया, जैसाकि नीचे दिया गया है:

भारतीय लेखामानक 103 - व्यापार संयोजन

वैचारिक ढांचे का संदर्भ : संशोधन निर्दिष्ट करता है कि अधिग्रहण पद्धति को लागू करने के हिस्से के रूप में मान्यता के लिए अर्हता प्राप्त करने के लिए, अर्जित की गई पहचान योग्य संपत्ति और ग्रहण की गई देनदारियों को जारी किए गए भारतीय लेखामानकों (वैचारिक ढांचे) के अंतर्गत वित्तीय रिपोर्टिंग के लिए अवधारणात्मक ढांचे में संपत्ति और देनदारियों की परिभाषाओं को अधिग्रहण की तारीख पर भारतीय चार्टर्ड एकाउंटेंट्स संस्थान द्वारा पूरा करना चाहिए। ये परिवर्तन भारतीय लेखामानक 103 की आवश्यकताओं में महत्वपूर्ण परिवर्तन नहीं करते हैं। कंपनी को अपने वित्तीय विवरणों में संशोधन का कोई महत्वपूर्ण प्रभाव होने की उम्मीद नहीं है।

भारतीय लेखामानक 16 - संपत्ति, संयंत्र और उपकरण

(i) परीक्षण की लागत : संशोधन स्पष्ट करता है कि परीक्षण की लागत से अधिक उत्पादित वस्तुओं की शुद्ध बिक्री आय की अधिकता को लाभ या हानि में मान्यता नहीं दी जाएगी, लेकिन किसी संपत्ति, संयंत्र तथा उपकरण की लागत के हिस्से के रूप में मानी जाने वाली सीधे जिम्मेदार लागत से कटौती की जाएगी। इस संशोधन को अपनाने की प्रभावी तिथि 1 अप्रैल, 2022 को या उसके बाद शुरू होने वाली वार्षिक अवधि है। कंपनी ने संशोधन का मूल्यांकन किया है और इसके समेकित वित्तीय विवरणों पर कोई प्रभाव नहीं पड़ा है।

(ii) इच्छित उपयोग से पूर्व कार्यवाही : संशोधन मुख्य रूप से एक इकाई को संपत्ति, संयंत्र और उपकरण की लागत से कटौती करने से रोकता है, जबकि कंपनी अपने इच्छित उपयोग के लिए संपत्ति तैयार कर रही है, उत्पादित वस्तुओं को बेचने से प्राप्त होती है। इसके बजाय, एक प्रतिष्ठान ऐसी बिक्री आय और संबंधित लागत को लाभ या हानि में मान्यता देगा। कंपनी यह उम्मीद नहीं करती है कि संशोधनों का उसके वित्तीय विवरणों में उसकी संपत्ति, संयंत्र और उपकरणों की मान्यता पर कोई प्रभाव पड़ेगा।

भारतीय लेखामानक 37 - प्रावधान, आकस्मिक देयताएं और आकस्मिक संपत्ति

दुर्वह अनुबंध - एक अनुबंध को पूरा करने की लागत: संशोधन निर्दिष्ट करता है कि एक अनुबंध को 'पूरा करने की लागत' में 'लागतें जो सीधे अनुबंध से संबंधित हैं' शामिल हैं। एक अनुबंध से सीधे संबंधित लागत या तो उस अनुबंध को पूरा करने की वृद्धिशील लागत हो सकती है (उदाहरण प्रत्यक्ष श्रम, सामग्री होंगे) या अन्य लागतों का आवंटन जो सीधे अनुबंधों को पूरा करने से संबंधित हैं। संशोधन अनिवार्य रूप से एक स्पष्टीकरण है और कंपनी को अपने वित्तीय विवरणों में संशोधन का कोई महत्वपूर्ण प्रभाव होने की उम्मीद नहीं है।

भारतीय लेखामानक 109 - वित्तीय प्रपत्र

भारतीय लेखामानक (2021) में वार्षिक सुधार: संशोधन स्पष्ट करता है कि एक इकाई में कौन सी फीस शामिल है, जब यह भारतीय लेखांकन के 109 मानक के 10 प्रतिशत परीक्षण को लागू करता है, यह आकलन करने में कि क्या वित्तीय दायित्व को अमान्य करना है। कंपनी को उम्मीद नहीं है कि संशोधन का उसके वित्तीय विवरणों पर कोई महत्वपूर्ण प्रभाव पड़ेगा।

5. संपत्ति, संयंत्र और उपकरण :

(i) संचित मूल्यहास और हानि को घटाकर संपत्ति, संयंत्र और उपकरण की लागत बताई गई है। किसी भी संपत्ति की प्रारंभिक कीमत में खरीद लागत अथवा निर्माण लागत, कोई लागत जो संपत्ति को साईड तक लाने में लगी है तथा जिसे प्रबंधन ने सही माना है। प्रारंभिक अनुमान में संयंत्र को हटाए जाने, यदि ऐसा किया गया है तो आवश्यकतानुसार तात्विक अवधि में प्रयोग करने के लिए, वित्त लागत, अग्रिम पूंजी पर ब्याज सहित इयूटि क्रेडिट तथा फ्रेट, इयूटी टैक्स तथा अन्य खर्च पूंजीकरण के लिए देय संपत्ति है जहां अंतिम बिल/दावे प्राप्त होने तथा पास किए जाने हैं, वे इंजीनियरिंग आंकलन पर आधारित हैं। लागत और मूल्यहास का अंतिम समायोजन पहले की तरह वास्तविक लागत पता लगाने और दावों को अंतिम रूप से निपटाने वाले वर्ष में किया गया है। स्पेयर पार्ट्स, स्टैंड बाय इक्यूपमेंट, सर्विसिंग की गणना संपत्ति, संयंत्र और उपकरण की परिभाषा में आने पर भारतीय लेखामानक 16 के अनुसार की गई है।

(ii) चल रहे पूंजीगत निर्माण कार्यों में, अचल संपत्ति की लागत जो अभी प्रयोग में नहीं है तथा बेलेस शीट की तिथि से पहले प्रयोग में नहीं ली गई है, संपत्ति सम्मिलित है।

सर्वे, मूल्यांकन और परियोजनाओं की जांच पर खर्च, पूंजीगत कार्य प्रगति के अंतर्गत बुक किया गया है। हालाँकि, किसी भी चरण पर, यदि प्रबंधन किसी परियोजना को छोड़ने का निर्णय लेता है तो उस चरण में लाभ और हानि के विवरण के लिए चार्ज किया जाता है।

(iii) भूमि के अधिग्रहण के लिए भुगतान के समय राशि का पूंजीकरण कर लिया गया तथा तत्काल दरों पर स्टांप शुल्क का प्रावधान कंपनी ने कर लिया है। इस शुल्क राशि को भूमि के खरीद मूल्य के रूप में पूंजीकरण कर लिया है।

मूल्यहास/परिशोधन

(iv) पट्टे पर ली गई भूमि पर बनाई गई परिसंपत्ति सहित अचल परिसंपत्ति पर मूल्यहास का प्रावधान कंपनी अधिनियम, 2013 की अनुसूची II में निर्धारित दरों और उपयोगी जीवन अवधि पर आधारित है।

- स्थाई पट्टे के अधिग्रहण को छोड़कर, लीज पर ली गई भूमि का परिशोधन लीज अवधि तक है। लीज पर लिए गए भवन का परिशोधन कंपनी अधिनियम 2013 की अनुसूची II द्वारा निर्धारणानुसार लीज भवन अवधि तक या भवन की उपयोगी जीवन अवधि, जो भी कम हो, पर विचार किया जाएगा।

जिन संपत्तियों का उपयोगी जीवनकाल परिशोधित किया गया है उनसे अपरिशोधन हास राशि शेष उपयोगी जीवन अवधि चार्जओवर कर ली गई है।

(V) सड़कें, कल्वर्ट्स एवं विद्युत ट्रांसमिशन इत्यादि जैसी परिसंपत्तियों पर पूंजीगत व्यय, जिनका स्वामित्व कंपनी के पास नहीं है, ऐसे व्यय की भारग्रहण की लेखा अवधि में राजस्व को भारित किया जाता है। तथापि, योग्य परिसंपत्तियों पर पूंजीगत व्यय, जिसका स्वामित्व कंपनी के पास होता है एवं जिसे कंपनी की भूमि पर नहीं बनाया गया है उसे उपयोगिता की लगभग अवधि या 5 वर्षों की अवधि तक इसमें जो भी कम हो लाभ एवं हानि विवरण के बट्टे खाते में डाल दिया जाता है। इस उद्देश्य के लिए भूमि को कंपनी का नहीं माना जाता है यदि भूमि का स्वामित्व या लीज/लाइसेंस कंपनी के पास नहीं है।

(vi) संपत्ति की मद, प्लांट एवं मशीनरी के लगातार प्रयोग होने पर जब लगता है कि भविष्य में इससे कोई लाभ नहीं होगा तो इसका निस्तारण कर दिया जाता है। संपत्ति, संयंत्र और उपकरण की किसी वस्तु के निपटान या सेवानिवृत्ति पर उत्पन्न होने वाले किसी भी लाभ या हानि को बिक्री आय और परिसंपत्ति की अग्रणीत राशि के बीच अंतर के रूप में निर्धारित किया जाता है और लाभ या हानि में पहचाना जाता है।

(vii) गैर-चल परिसंपत्तियों (या निपटान समूहों) को बिक्री के लिए रखी गई परिसंपत्तियों के रूप में वर्गीकृत किया जाता है जब किसी बिक्री को अत्यधिक संभावित माना जाता है और उनकी वहन राशि को निरंतर उपयोग के बजाय बिक्री लेनदेन के माध्यम से मुख्य रूप से पुनर्प्राप्त किया जाना है। बिक्री के लिए वर्गीकृत गैर-चल परिसंपत्ति (या निपटान समूह) को ले जाने की मात्रा और बिक्री के लिए उचित मूल्य कम कीमत पर कहा जाता है। संपत्ति, संयंत्र और उपकरण और अप्रत्यक्ष संपत्ति की बिक्री के लिए एक बार वर्गीकृत किए जाने के बाद मूल्यहास या परिशोधन नहीं किया जाता है।

6. अप्रत्यक्ष संपत्ति

कंप्यूटर सॉफ्टवेयर, जोकि हार्डवेयर का अंदरूनी भाग नहीं है, पर किए गए व्यय का पूंजीकरण अप्रत्यक्ष परिसंपत्ति के रूप में किया गया है। सॉफ्टवेयर की लागत में लाइसेंस शुल्क और कार्यान्वयन सेवाओं की लागत सम्मिलित है। प्रबंधन के आकलन के अनुसार में सॉफ्टवेयर की जीवन अवधि 5 वर्ष है। इस अवधि में ही सॉफ्टवेयर के आर्थिक लाभ लिए जा सकते हैं। उपयोगी जीवन अवधि तथा ऋण परिशोधन विधि की समीक्षा रिपोर्टिंग अवधि के अंत में की जाती है तथा परिवर्तन के अभाव को परिप्रेक्ष्य के आधार पर अनुमानित गणना की जाती है।

7. गैर वित्तीय परिसंपत्तियों की हानि

प्रत्येक रिपोर्टिंग अवधि के अंत में कंपनी अपने मूर्त एवं अमूर्त संपत्तियों की कीमत की समीक्षा यह निर्धारित करने के लिए की जाती है कि इन पर कोई हानि तो नहीं हुई है। यदि ऐसा संकेत मिलता है तो इस हानि की पूर्ति के लिए अनुमान लगाया जाता है। यदि किसी संपत्ति पर हुई हानि से वसूली की जाने वाली राशि का अनुमान लगाना संभव न हो तो ऐसी स्थिति में कंपनी संबंधित संपत्ति की कैश जैनरेटिंग यूनिट से वसूली का अनुमान लगाती है। जब उचित और साश्वत आधार पर नियतन चिन्हित किया जाता है तो संबंधित कैश जैनरेटिंग यूनिट को निगमित संपत्ति भी नियत की जाती है। अन्यथा उचित और साश्वत आवंटन के आधार पर कैश जैनरेटिंग यूनिट के सबसे छोटे भाग को नियत कर दिया जाता है।

निस्तारण से प्राप्त राशि तथा प्रयोग में लाई गई कीमत को लगाकर वसूली गई राशि फेयर वैल्यू से अधिक होती है। प्रयोग की गई वैल्यू के निर्धारण में, पूर्व कर कटौती दर का प्रयोग करते हुए उनकी वर्तमान वैल्यू से अनुमानित भावी नकद प्रवाह में छूट दी जाती है जिससे धन की टाईम वैल्यू का आकलन चालू बाजार को प्रदर्शित करता है तथा संपत्ति का जोखिम जिसके लिए भावी नकद प्रवाह का अनुमान समायोजित नहीं हुआ।

यदि संपत्ति (अथवा कैश जैनरेटिंग यूनिट) के वसूली योग्य राशि का अनुमान उसके कैरिंग अमाउंट से कम होता है तो संपत्ति का कैरिंग अमाउंट इसके वसूली योग्य राशि में से घटा दिया जाएगा। इस हानि को तत्काल ही लाभ-हानि खाते में दिखाया जाएगा।

8. मालसूची

स्टोर और स्पेयर पार्ट्स की वैल्यू का निर्धारण भारत और अथवा नेट रिलायबल वैल्यू के (एनआरयू) जो भी कम हो, के आधार पर किया जाएगा। पुराने/हटाए गई संपत्ति का प्रावधान आवश्यकता पड़ने पर किया जाएगा।

9. कर्मचारी हितलाभ

(i) तुलन-पत्र की तिथि को कर्मचारियों के लिए देय ग्रेच्युटी, अवकाश वेतन और सेवानिवृत्ति के बाद के चिकित्सीय लाभ के लिए देयता एक स्वतंत्र एक्युअरी द्वारा किए गए अनुमानित जमा लाभ पद्धति (एक वर्ष की नियंत्रण अवधि के साथ अनुमानित यूनिट क्रेडिट पद्धति) का उपयोग करके उपार्जन के आधार पर प्रदान की जाती है। इस उद्देश्य के लिए कंपनी द्वारा स्थापित एक अलग ट्रस्ट में बनाए गए ग्रेच्युटी फंड को योगदान दिया जाता है।

पुनर्मापन, बीमांकिक लाभ-हानि, परिसंपत्ति की अधिकतम सीमा (यदि लागू हो) में बदलाव का प्रभाव तथा योजना संपत्ति का प्रतिफल (ब्याज छोड़कर) बैलेंसशीट में प्रभार के साथ प्रदर्शित होता है अथवा जिस अवधि में यदि घटित होता है उसकी व्यापक आय में क्रेडिट होता है। अन्य व्यापक आय में जो पुनर्मापन स्वीकृत होता है तो उसे तत्काल ही प्रतिधारित आय में प्रदर्शित किया जाता है तथा वह लाभ-हानि में वर्गीकृत नहीं होता। पिछले सेवा लागत संशोधन की उसी अवधि में मान्य है। शुद्ध ब्याज की गणना अवधि के शुरुआत में दरों में छूट लेकर शुद्ध परिभाषित लाभ के आधार पर की जाती है। परिभाषित लाभ लागत के रूप में निम्नलिखित रूप से वर्गीकृत किया जाता है:

- सेवा लागत(वर्तमान सेवालागत, गत सेवा लागत, कटौती और समायोजन में लाभ एवं हानि)
- शुद्ध ब्याज खर्च या आय, तथा
- पुनर्मापन

दी गई मद में (कर्मचारी हितलाभ व्यय) के अंतर्गत कंपनी लाभ लागत की परिभाषा में पहले दो अंग प्रदर्शित करती है। लाभ और हानि में कटौतियों की गणना गत सर्विस लागत में की जाती है।

बैलेंसशीट में दर्शाए गए सेवा निवृत्ति हितलाभ दायित्वों के कंपनी की परिभाषित हितलाभ योजनाओं में कंपनी के वास्तविक घाटे और अधिशेष को प्रस्तुत करते हैं। इस गणना से उत्पन्न कोई अधिशेष किसी आर्थिक लाभ के वर्तमान कीमत तक सीमित रहते हैं जो योजनाओं के भावी कटौतियों अथवा रिफंड के रूप में उपलब्ध हो।

लाभों की समाप्ति लाभ-हानि खाते के विवरण में तुरंत ही दिखाई जाती है। समाप्ति लाभ की देयता पहले से ही मान्य है जब कोई टर्मिनेशन ऑफर नहीं लेता तथा संबंधित निर्माण लागत को स्वीकार कर लेता है।

(ii) भविष्यनिधि, पेंशन निधि एवं परिवार पेंशन निधि जैसी परिभाषित अंशदायी स्कीमों के अंशदान का जब भी उपचित होने पर ही, तभी लाभ-हानि लेखा में प्रभारित किया जाता है।

(iii) कर्मचारी हितलाभों की लघु अवधि की गैर छूट राशि जो सेवा के बदले दी जाती है, यह राशि कर्मचारी द्वारा दी गई सर्विस के दौरान ही व्यय के रूप में मान्य है।

10. विदेशी मुद्रा लेन-देन

कार्यात्मक मुद्रा : कंपनी की कार्यात्मक मुद्रा भारतीय रुपया है। भारतीय मुद्रा में ही कंपनी के ये वित्तीय विवरण प्रस्तुत किए गए हैं।

- (i) विदेशी मुद्राओं में आय, व्यय और परिसंपत्तियां लेनदेन की तिथि पर प्रचलित विनिमय दर पर दर्ज की जाती हैं।
- (ii) विदेशी मुद्रा ऋण, चल देयता और चल परिसंपत्ति को वित्तीय वर्ष के अन्त में उस समय प्रचलित विनिमय दर के अनुसार लिया गया है।
- (iii) विदेशी मुद्रा विनिमय में उतार-चढ़ाव के कारण लाभ या हानि को लाभ एवं हानि लेखाकरण में किया गया है।
- (iv) गैर मौद्रिक परिसंपत्ति तथा देनदारियां जिन्हें विदेशी मुद्रा के अंतर्गत एतिहासिक लागत पर मापा गया है, अनुवादित नहीं है।
- (v) विनिमय दर निर्धारित करने के उद्देश्य से लेन-देन की तारीख (जिसमें विदेशी मुद्रा में अग्रिम विचार की प्राप्ति या भुगतान शामिल है), गैर-मौद्रिक संपत्ति या गैर-मौद्रिक देयता की प्रारंभिक मान्यता की तिथि है। यदि अग्रिम में कई भुगतान या रसीदें हैं, तो प्रत्येक भुगतान या रसीद के लिए लेनदेन की एक तिथि स्थापित की जाती है।

11. राजस्व स्वीकृति

1. राजस्व मान्यता के लिए मूल सिद्धांत
 - i. अनुबंध की शर्तों के अनुसार प्रत्येक प्रदर्शन दायित्व (विशिष्ट सेवाओं) की संतुष्टि पर राजस्व को मान्यता दी जाती है।
 - ii. निष्पादन दायित्वों को अलग दायित्व के रूप में माना जाता है:
 - ए) जब यह अनुबंध में अन्य दायित्वों से अलग पहचाना जा सकता है;
 - बी) इसकी प्रगति को अलग से मापा जा सकता है;
 - सी) निष्पादन दायित्व के लिए लेनदेन मूल्य आवंटित किया जा सकता है;
 - डी) ग्राहक को उस चरण में अनुबंध समाप्त करने का निर्णय लेने पर पहले से ही निष्पादित सेवाओं को फिर से करने की आवश्यकता नहीं होगी;
 - ई) पहले से ही निष्पादित सेवाओं के मूल्य में कोई कमी नहीं होगी; तथा
 - एफ) कॉनकॉर के हस्तक्षेप के बिना ग्राहक शेष निष्पादन प्राप्त कर सकता है।
 - iii. निष्पादन दायित्व की संतुष्टि: दो अनुबंधों के बीच कंटेनर मूवमेंट को प्रत्येक अनुबंध के तहत विशिष्ट निष्पादन दायित्व माना जाता है और अनुबंध को 'ओवर दी पीरियड अनुबंध' से अधिक माना जाता है।
 - iv. प्रत्येक प्राथमिक दायित्व के लिए लेनदेन की कीमत अनुबंध के समय तय की जाती है। जिन दरों पर आकस्मिक सेवाओं का शुल्क लिया जाता है, उन्हें अनुबंध के समय भी जाना जाता है। इसलिए राजस्व मान्यता की "आउटपुट विधि" लागू की जाती है।
 - v. वॉल्यूम छूट योजना (VDS) वेरिफेबल प्रकृति की है। चूंकि, VDS सार्वभौमिक रूप से सभी अनुबंधों पर लागू नहीं है, इसलिए निष्पक्ष अनुमान विशिष्ट मामलों में देय ऐसे विचार से बना है और रिपोर्टिंग तिथि पर परिवर्तनशील विचार के राजस्व शुद्ध को प्रतिबिंबित करने के लिए सकल राजस्व से घटाया गया है।
2. रेल मालभाड़े से आय: रेल भाड़ा आय और आकस्मिक सेवाओं और संबंधित खर्चों के लिए निष्पादन दायित्व की संतुष्टि के लिए जिम्मेदार हैं, अर्थात् गंतव्य टर्मिनल/पोर्ट/ग्राहक के परिसर में कंटेनर का परिवहन (सभी चेसिस डिलीवरी के मामले में) सभी आकस्मिक प्रदान करने के बाद कंटेनर/माल को डिलीवरी के लिए तैयार करने के लिए परिवहन के प्राथमिक दायित्व जैसे लोडिंग और अनलोडिंग के दौरान आवश्यक सेवाएं आदि।
3. सड़क मालभाड़े से आय: सड़क भाड़ा आय और आकस्मिक सेवाओं और संबंधित खर्चों के लिए शुल्क का दायित्व प्रदर्शन दायित्व की संतुष्टि के लिए किया जाता है, प्राथमिक परिवहन के दौरान आवश्यक सभी सेवाएं प्रदान करने के बाद गंतव्य टर्मिनल/पोर्ट/ग्राहक के परिसर में कंटेनर का परिवहन। कंटेनर/माल को डिलीवरी के लिए तैयार करने के लिए लोडिंग और अनलोडिंग जैसे परिवहन का दायित्व आदि।

हालांकि, रेल मूवमेंट के माध्यम से डोर-टू-डोर डिलीवरी के मामले में, सड़क मालभाड़ा आय और आकस्मिक सेवाओं के लिए शुल्क का भुगतान ग्राहक के क्षेत्र से कॉनकॉर ऑरिजनेटिंग टर्मिनल में कंटेनर के आगमन पर किया जाता है।
4. वेयरहाउस आय :
 - ए) घरेलू सेगमेंट में वेयरहाउसिंग चार्ज की गणना एक्यूरेल बेसिस पर की जाती है।
 - बी) एक्विजम सेगमेंट में वेयरहाउसिंग चार्ज ग्राहक को कार्गो सौंपते के समय गणना की जाती है।
5. टर्मिनल सेवा शुल्क:
 - ए) खाली कंटेनर और लोड किए गए घरेलू कंटेनरों पर टर्मिनल सेवा शुल्क (टीएससी) की गणना एक्यूरेल बेसिस पर की जाती है
 - बी) एक्विजम लोडेड कंटेनरों पर टर्मिनल सर्विस चार्ज (टीएससी) कंटेनरों की रिहाई के समय की जाती है।
6. लाभांश आय की मान्यता तब होती है जब कंपनी का लाभांश प्राप्त करने का अधिकार स्थापित होता है।
7. जमा राशि पर से ब्याज से आय की गणना एक्यूरेल बेसिस पर की जाती है।
8. मूल्यांकन को अंतिम रूप देने पर आयकर रिफंड पर ब्याज लगता है।

12. दावों/प्रति दावों/जुर्माना/पुरस्कार

दावों/प्रति दावों/जुर्माना/पुरस्कार का लेखाकरण इनके निपटान के वर्ष में किया गया है।

13. आय पर कर

आयकर खर्च में वह राशि होती है जो वर्तमान देय कर तथा आस्थगित कर को मिलाकर मिलती है।

चालू कर

जो कर वर्ष के लाभ पर आधारित वर्तमान में देय होता है, चालू कर कहते हैं। कर योग्य लाभ, कर पूर्व लाभ से भिन्न होता है जैसाकि लाभ-हानि विवरण में दिखाया गया है। आय अथवा व्यय की मद के चलते अन्य वर्षों में जो कर योग्य अथवा घटाए जाने एवं कभी भी कर योग्य अथवा घटाए जाने योग्य न हो। कंपनी के चालू कर की गणना रिपोर्टिंग अवधि के अंत तक रिपोर्टों के आधार पर अधिनियमित या मूल रूप से की गई है।

आस्थगित कर

परिसंपत्ति की मानी गई कीमत वित्तीय विवरणों की देयताओं और कर योग्य लाभ में संबंधित कर के आधारित अंतर ही आस्थगित कर है। आस्थगित कर देयताएं सामान्य तौर पर समस्त कर योग्य अस्थायी भिन्नता है। आस्थगित कर संपत्ति को आमतौर पर अस्थायी अंतरों को माना जाता है। जो संभव कर योग्य लाभ होगा। जिसके साथ अस्थायी अंतरों का उपयोग किया जा सकता है। ऐसे आस्थगित कर संपत्ति और देनदारियों को माना नहीं जाता। संपत्ति की पहली पहचान और दायित्व जो प्रभावित करती है वह न तो कर योग्य लाभ होता और न ही गणना लाभ।

प्रत्येक रिपोर्टिंग अवधि के अंत में आस्थगित कर संपत्तियों की समीक्षा की जाती है। पर्याप्त कर योग्य लाभ जिसकी अधिक संभावना नहीं है, घटा दिया जाता है अथवा वसूली की संपत्ति का कुछ अंश उपलब्ध रहता है।

जिस अवधि में जिन दरों पर देयता का निपटारा अथवा परिसंपत्ति की प्राप्ति होती है उन्हीं दरों पर दायित्व और संपत्तियों को माना जाता है। कर दरों के आधार पर रिपोर्टिंग अवधि के अंत में अधिनियमित या मूल रूप से अधिनियमित कर दिया जाता है।

कंपनी की आशा के अनुसार आस्थगित कर देयताओं तथा परिसंपत्तियों के टैक्स समीक्षाधीन अवधि के अंत में परिणामस्वरूप वसूली अथवा मानी गई राशि से नियत किए जाते हैं।

वर्ष हेतु चालू और आस्थगित कर

वर्तमान और आस्थगित कर को लाभ या हानि में मान्यता दी जाती है, सिवाय जब वे उन वस्तुओं से संबंधित होते हैं जिन्हें अन्य व्यापक आय में या सीधे इक्विटी में मान्यता प्राप्त होती है, तो ऐसी स्थिति में चालू और आस्थगित कर को अन्य व्यापक आय या इक्विटी में सीधे मान्यता प्राप्त होती है।

14. समेकित संस्थाओं के इक्विटी साधन में निवेश

कंपनी की सहायक कंपनियों और संयुक्त उपक्रमों की इक्विटी में निवेश लागत पर होता है।

15. प्रावधान, आकस्मिक देयताएं और आकस्मिक परिसंपत्ति :

ए. प्रावधान

पिछले घटना के परिणामस्वरूप कंपनी की वर्तमान दायित्व (कानूनी या रचनात्मक) होने पर प्रावधानों को मान्यता दी जाती है, यह संभव है कि कंपनी को दायित्व तय करने की आवश्यकता होगी और एक विश्वसनीय अनुमान दायित्व की राशि से किया जा सकता है।

प्रावधान के रूप में मान्यता प्राप्त राशि, समीक्षाधीन अवधि के अंत में वर्तमान दायित्व को व्यवस्थित करने के लिए आस-पास के जोखिमों और अनिश्चितताओं को ध्यान में रखते हुए आवश्यक दायित्व का सबसे अच्छा अनुमान है। जब वर्तमान दायित्व को व्यवस्थित करने के अनुमानित नकदी प्रवाह का उपयोग करके एक प्रावधान मापा जाता है, तो इसकी वहन राशि उन नकदी प्रवाहों के वर्तमान मूल्य (जब धन के समय मूल्य का प्रभाव सामग्री है) है।

जब कोई तृतीय पक्ष से प्रावधान करने के लिए अपेक्षित कुछ या सभी आर्थिक लाभों की अपेक्षा की जाती है, तो प्राप्य परिसंपत्ति के रूप में मान्यता प्राप्त होती है। अगर यह वास्तव में निश्चित है कि प्रतिपूर्ति प्राप्त की जाएगी और प्राप्य राशि को विश्वसनीय ढंग से मापा जा सकता है।

बी. दुर्वह अनुबंध

दुर्वह अनुबंध : दुर्वह अनुबंध कंपनी के रूप में माना जाता है जब कंपनी द्वारा अपेक्षित आर्थिक लाभ प्राप्त किए जाते हैं। अनुबंध के तहत अपने दायित्वों को पूरा करने की अपरिहार्य लागत से कम हो। अनुबंध प्रावधान को समाप्त करने की अपेक्षित लागत से नीचे आंका जाता है और अनुबंध को शुद्ध लागत पर जारी रखा जाता है। प्रावधान स्थापित होने से पहले, कंपनी उस अनुबंध से जुड़ी परिसंपत्तियों पर किसी भी हानि को चिन्हित करती है।

सी. आकस्मिक देयताएं

आकस्मिक देनदारियों का खुलासा तब किया जाता है जब पिछली घटनाओं से उत्पन्न होने वाले दायित्व संभावित हो। जिसके तहत अस्तित्व को केवल एक या अधिक घटनाएं होने या न होने की पुष्टि की जाए जो पूरी तरह से कंपनी के नियंत्रण में है। वर्तमान दायित्व पिछली घटनाओं से उत्पन्न होते हैं जहां यह संभावित नहीं है कि संसाधनों का बहिर्वाह करने की आवश्यकता होगी या राशि का विश्वसनीय अनुमान नहीं बनाया जा सकता है।

डी. आकस्मिक परिसंपत्ति

आकस्मिक परिसंपत्ति खाते में मान्यता प्राप्त नहीं हैं हालांकि वे प्रकट होते हैं कि जब प्राप्त करने का संभव अधिकार मौजूद हो।

16. आय प्रति शेयर (ईपीएस)

प्रति शेयर मूल आय ('ईपीएस') वर्ष के दौरान शेष बकाया शेयरों की भारत औसत संख्या से इक्विटी शेयरधारकों के लिए वर्ष के शुद्ध लाभ या हानि को विभाजित करके गणना की जाती है।

डायलुटिड ईपीएस को इक्विटी के भारत औसत संख्या और अवधि के दौरान बकाया निर्बाध इक्विटी समकक्ष शेयरों का उपयोग करते हुए गणना की जाती है, इसके अलावा, परिणाम इसके विपरीत नहीं होगा।

17. नकदी और नकदी समतुल्य

नकदी प्रवाह विवरण में नकद और नकद समकक्षों में हाथ में नकदी, बैंकों के साथ मांग जमा, तीन महीने या उससे कम की मूल परिपक्वता के साथ अन्य अल्पावधि अत्यधिक तरल निवेश शामिल हैं जो आसानी से नकदी की ज्ञात मात्रा में परिवर्तनीय होते हैं और जो मूल्य में परिवर्तनों का एक साधारण जोखिम है।

18. पट्टे

एक अनुबंध है या शामिल है, एक पट्टा अगर अनुबंध विचार के बदले में समय की अवधि के लिए किसी पहचाने गए परिसंपत्ति के उपयोग को नियंत्रित करने का अधिकार देता है। यह आकलन करने के लिए कि कोई अनुबंध किसी पहचान की गई परिसंपत्ति के उपयोग को नियंत्रित करने का अधिकार देता है या नहीं, कंपनी यह आकलन करती है कि: (i) अनुबंध में किसी पहचान की गई परिसंपत्ति का उपयोग शामिल है (ii) कंपनी के पास परिसंपत्ति के उपयोग से सभी आर्थिक लाभ हैं पट्टे की अवधि के माध्यम से और (iii) कंपनी को परिसंपत्ति के उपयोग को निर्देशित करने का अधिकार है।

कंपनी अनुबंध के भीतर प्रत्येक पट्टे के घटक के लिए अनुबंध के गैर-पट्टे घटकों से अलग पट्टे के रूप में होती है और पट्टे के घटक और कुल के सापेक्ष स्टैंड-अलोन मूल्य के आधार पर तथा गैर-पट्टे घटकों की स्टैंड-अलोन कीमत प्रत्येक पट्टे के घटक को अनुबंध में विचार आवंटित करती है।

पट्टेदार के रूप में कंपनी

पट्टे के शुरू होने की तिथि में, कंपनी एक राइट-ऑफ-यूज एसेट्स ('ROU') और सभी लीज व्यवस्थाओं के लिए एक संबंधित लीज लायबिलिटी को मान्यता देती है जिसमें वह पट्टेदार होता है, सिवाय पट्टों के साथ बारह महीने के कार्यकाल या उससे कम (अल्पावधि पट्टे) और कम मूल्य के पट्टे, कंपनी पट्टे के भुगतान को एक सीधी रेखा के आधार पर खर्च के रूप में मान्यता देती है।

लीज अवधि निर्धारित करने में कंपनी लीज का विस्तार/समाप्त करने के विकल्प पर विचार करती है, जहां भी इस तरह के विकल्प का उपयोग करना उचित है।

पट्टे की देयता को शुरू में भविष्य के वर्तमान मूल्य पर मापा जाता है, पट्टे की अवधि से कम होने के कारण लीज भुगतान, लीज में निहित दर के संदर्भ में निर्धारित छूट दर के साथ और मामले में यह निर्धारित करने योग्य नहीं है, कंपनी का वेतन वृद्धि शुरू होने पर उधार दर पट्टे का उपयोग किया जाता है। समान रूप से समान विशेषताओं वाले पट्टों हेतु कंपनी पट्टे के

आधार पर, पट्टे के लिए विशिष्ट वृद्धिशील उधार दर या समग्र रूप से पोर्टफोलियो के लिए वृद्धिशील उधार दर को अपना सकती है।

पट्टे के भुगतान में निश्चित भुगतान, परिवर्तनीय पट्टे के भुगतान, अवशिष्ट मूल्य की गारंटी, एक खरीद विकल्प का अभ्यास मूल्य शामिल होगा, जहां कंपनी उस विकल्प का उपयोग करने हेतु उचित रूप से निश्चित है और पट्टे को समाप्त करने के लिए दंड के भुगतान यदि पट्टा अवधि पट्टा को समाप्त करने के लिए एक विकल्प का उपयोग करने वाले पट्टेदार को दर्शाता है। कंपनी केवल पट्टा दायित्व की माप में वैरिएबल पट्टा भुगतान को शामिल करती है, यदि वे सूचकांक या दर पर निर्भर होते हैं। लाभ और हानि के विवरण के लिए अन्य परिवर्तनीय पट्टे भुगतान का शुल्क लिया जाता है। पट्टा देयता को बाद में लीज देयता पर ब्याज को प्रतिबिंबित करने के लिए वहन राशि में वृद्धि करके फिर से मापा जाता है, लीज भुगतानों को प्रतिबिंबित करने के लिए वहन राशि को कम करता है।

कंपनी पुनर्मूल्यांकन/संशोधन की प्रकृति के आधार पर सही परिसंपत्ति के उपयोग और लाभ तथा हानि के विवरण के समायोजन के रूप में पुनर्मूल्यांकन/संशोधन के कारण पट्टा देयता के पुनः माप की राशि को पहचानती है। हालाँकि, पट्टे में संशोधन को अलग पट्टे के रूप में देखा जाता है, यदि संशोधन में पट्टे पर एक या अधिक अंतर्निहित परिसंपत्तियों का उपयोग करने का अधिकार जोड़कर दायरा बढ़ाया जाता है और दायरे में वृद्धि के लिए स्टैंड-अलोन मूल्य के साथ राशि के लिए पट्टे पर विचार बढ़ता है।

स्थापना के समय मापी एवं उपयोग की गई परिसंपत्ति की लागत में लीज भुगतान के आरंभिक माप की राशि शामिल होगी, जो किसी भी लीज भुगतान के लिए समायोजित की गई हो या शुरू होने की तारीख से पहले किसी भी लीज प्रोत्साहन को प्राप्त नहीं हुई हो, साथ ही आरंभिक कोई भी प्रत्यक्ष लागत और लागत का एक अनुमान पट्टेदार को हटाने और अंतर्निहित परिसंपत्ति को हटाने अथवा अंतर्निहित संपत्ति या साइट को पुनर्स्थापित करने पर लगाया जाता है जिस पर वह स्थित है। वे बाद में लागत कम संचित मूल्यहास, संचित हानि, यदि कोई हो और लीज दायित्व के किसी भी फिर से माप के लिए समायोजित किए गए हैं।

राइट-ऑफ-यूज परिसंपत्तियों को लीज अवधि या अंतर्निहित परिसंपत्तियों के शेष उपयोगी जीवन के रूप में कंपनी अधिनियम 2013 के भारतीय लेखामानक 16 (PPE) / अनुसूची II में निर्धारित किया गया है, जो भी कम है, के आधार पर मूल्यहास किया जाता है।

पट्टादाता के रूप में कंपनी

पट्टों जिसके लिए कंपनी पट्टादाता है, को वित्त या परिचालन पट्टे के रूप में वर्गीकृत किया गया है। जब भी पट्टे की शर्तों ने पट्टेदार को स्वामित्व के सभी जोखिमों और पुरस्कारों को काफी हद तक स्थानांतरित कर दिया, तो अनुबंध को वित्त पट्टे के रूप में वर्गीकृत किया गया है। अन्य सभी पट्टे परिचालन पट्टों के रूप में वर्गीकृत हैं।

परिचालन पट्टों के लिए, प्राप्त किराये की आय/पट्टे के भुगतान को पट्टे की अवधि के आधार पर सीधी-रेखा के आधार पर मान्यता दी जाती है।

वित्त पट्टों के लिए, पट्टे पर पट्टेदार के निवल निवेश पर रिटर्न की निरंतर आवधिक दर को दर्शाते हुए एक पैटर्न के आधार पर वित्त आय को मान्यता दी जाती है। जब कंपनी इंटरमीडिएट पट्टादाता होती है तो उसके खाते में हेड लीज और सब-लीज अलग-अलग होते हैं। कंपनी उप-पट्टे के पट्टे के वर्गीकरण का आकलन करती है, जो मुख्य पट्टे से उत्पन्न होने वाली राइट-ऑफ-यूज परिसंपत्ति के संदर्भ में है, अंतर्निहित परिसंपत्ति के संदर्भ में नहीं। हालांकि, यदि एक हेड लीज एक शॉर्ट टर्म लीज है, जिसमें कंपनी ने सीधे लाइन के आधार पर लीज पेमेंट का भुगतान किया है, तो यह सब-लीज को ऑपरेटिंग लीज के रूप में वर्गीकृत करता है।

19. वित्तीय प्रपत्र

वित्तीय परिसंपत्तियों और वित्तीय देनदारियों को तब मान्यता दी जाती है जब कंपनियां उपकरणों के संविदागत प्रावधानों का पक्ष बनाती हैं।

वित्तीय परिसंपत्तियों और वित्तीय देनदारियों को शुरू में उचित मूल्य पर मापा जाता है। लेनदेन की लागतें जो अधिग्रहण या वित्तीय संपत्तियों और वित्तीय देयताओं (वित्तीय संपत्ति और वित्तीय देनदारियों के मुनाफे या हानि के माध्यम से उचित मूल्य के अलावा) के मुकाबले सीधे श्रेय देती हैं, उन्हें वित्तीय परिसंपत्तियों या वित्तीय देनदारियों के उचित मूल्य से जोड़ा या घटाया जाता

है, उचित रूप में, प्रारंभिक मान्यता पर लेन-देन सीधे लाभ या हानि के माध्यम से उचित मूल्य पर वित्तीय परिसंपत्तियां या वित्तीय देनदारियों के अधिग्रहण के लिए विशेष रूप से लाभ या हानि में पहचाने जाते हैं।

वित्तीय साधनों का उचित मूल्य जो सक्रिय बाजारों में उद्धृत बोली मूल्यों का उपयोग किया गया है (वित्तीय संपत्ति रखी गई) या उद्धृत पूछे जाने वाले मूल्य (वित्तीय देयताएं ली गई हैं) और अन्य उपकरणों के लिए मूल्यांकन तकनीक का उपयोग कर रहे हैं। मूल्यांकन तकनीकों में रियायती नकदी प्रवाह विधि और अन्य मूल्यांकन मॉडल शामिल हैं।

वित्तीय परिसंपत्ति

आरंभिक मान्यता और माप

सभी वित्तीय परिसंपत्तियों को शुरू में उचित मूल्य पर और लेनदेन लागत पर पहचाना जाता है जोकि वित्तीय संपत्ति के अधिग्रहण के कारण होता है, इसे भी समायोजित किया जाता है।

बाद के माप

i. **परिशोधित लागत पर ऋण तत्व / कर मुक्त बांड** - कर्ज संशोधित लागत पर साधन अगर दोनों ही निम्न शर्तें पूरी होती हैं: क. परिसंपत्ति व्यापार मॉडल के अंदर होती है जिसका उद्देश्य संविदागत नकदी प्रवाह को एकत्र करने के लिए संपत्ति रखना है, और

ख. परिसंपत्ति की संविदात्मक शर्तों को निर्दिष्ट तिथियों को नकदी प्रवाहों पर बढ़ाना है, जो मूलधन और ब्याज (एसपीपीआई) का केवल बकाया राशि मूलधन पर भुगतान करते हैं।

प्रारंभिक माप के बाद, ऐसी वित्तीय परिसंपत्तियों को प्रभावी ब्याज दर (ईआईआर) पद्धति का उपयोग करके परिशोधित लागत पर मापा जाता है।

ii. **इक्विटी के साधन** - भारतीय लेखामानक - 109 के अंतर्गत सभी इक्विटी तत्व उचित मूल्य पर मापे जाते हैं। व्यापार के लिए इक्विटी तत्व को लाभ और हानि (एफवीटीपीएल) के जरिये उचित मूल्य के रूप में वर्गीकृत किया जाता है। अन्य सभी इक्विटी तत्वों के लिए, कंपनी उसी प्रकार वर्गीकृत करने का निर्णय लेती है या तो अन्य व्यापक आय (एफओओसीआई) के माध्यम से उचित मूल्य के रूप में या लाभ और हानि (एफवीटीपीएल) के माध्यम से उचित मूल्य के रूप में।

iii. **म्युचुअल फंड** - भारतीय लेखामानक - 109 के अंतर्गत सभी म्युचुअल फंड परिशोधित कीमत और एफवीटीपीएल पर मापी जाती हैं चूंकि वे नकदी अंतर्वाह के मूल्य में महत्वपूर्ण परिवर्तन के साथ बिक्री के लिए आसानी से उपलब्ध हो सकता है।

वित्तीय परिसंपत्तियों को अस्वीकृति करना

संपत्ति से नकदी प्रवाह प्राप्त करने के अधिकार की समय सीमा समाप्त हो गई है या कंपनी ने परिसंपत्ति से नकदी प्रवाह प्राप्त करने के लिए अपने अधिकारों को स्थानांतरित कर दिया है, तो ऐसी स्थिति में वित्तीय परिसंपत्ति को मुख्य रूप से मान्यता नहीं दी जाती है।

वित्तीय देनदारियों

आरंभिक मान्यता और माप

सभी वित्तीय देयताओं पर निष्पक्ष मूल्य और लेनदेन की लागत की वजह से शुरू में ही पहचाने जाते हैं। वित्तीय देनदारियों के अधिग्रहण को भी समायोजित किया जाता है। इन देनदारियों को परिशोधित लागत पर वर्गीकृत किया गया है।

बाद के माप

प्रारंभिक मान्यता के बाद, इन देनदारियों को प्रभावी ब्याज पद्धति का उपयोग करके परिशोधित लागत पर मापा जाता है। यह श्रेणी आमतौर पर दीर्घावधि भुगतान और जमा पर लागू होती है।

वित्तीय देनदारियों को अस्वीकृत करना

देनदारी के तहत दायित्व का निर्वहन या रद्द या समाप्त होने पर वित्तीय देनदारियों को मान्यता नहीं दी जाती है। जब एक मौजूदा वित्तीय देयता को एक ही ऋणदाता से काफी अलग-अलग शर्तों पर बदल दिया जाता है या मौजूदा दायित्वों की शर्तों को काफी संशोधित किया जाता है, तो इस तरह के विनिमय या संशोधन को मूल देयता और मान्यताओं में अंतर को लाभ और हानि के विवरण में अस्वीकृत किया जाता है तथा संबंधित राशि के अंतर को लाभ-हानि विवरण में मान्यता दी जाती है।

वित्तीय साधनों की ऑफसेटिंग

वित्तीय परिसंपत्तियों और वित्तीय देनदारियां ऑफसेट हैं और बैलेंस शीट में शुद्ध राशि की सूचना दी जाती है। यदि वर्तमान में मान्यता प्राप्त राशियों को ऑफसेट करने का अधिकार है तो निवल आधार पर समझौता करने, संपत्ति का वास्तविक मूल्य जानने और देनदारियों का निपटारा एक साथ करने का इरादा है।

वित्तीय गारंटी अनुबंध

एक वित्तीय गारंटी अनुबंध एक अनुबंध है जिसके लिए जारीकर्ता को निर्दिष्ट भुगतान करने के लिए धारक को नुकसान के लिए प्रतिपूर्ति करने की आवश्यकता तब होती है जब एक निर्दिष्ट ऋणी ऋण साधन की शर्तों के अनुसार भुगतान करने में असफल रहता है।

कंपनी की संस्था द्वारा जारी वित्तीय गारंटी अनुबंधों को शुरू में अपने उचित मूल्यों पर मापा जाता है और अगर एफवीटीपीएल के रूप में नामित नहीं किया जाता है, तो बाद में इसे अधिक से मापा जाता है:

- भारतीय लेखामानक 109 की हानि आवश्यकताओं के अनुसार निर्धारित नुकसान भते की राशि; तथा
- शुरू में कम राशि, जब उचित हो, भारतीय लेखामानक सिद्धांत-18 के अनुसार मान्यता प्राप्त आय की संचयी राशि।

20. वित्तीय परिसंपत्ति की हानि

भारतीय लेखामानक 109 के अनुसार, माप और वित्तीय आस्तियों के लिए हानि क्षति की मान्यता के लिए कंपनी में अपेक्षित क्रेडिट हानि (ईसीएल) मॉडल लागू है।

कंपनी में अनुबंध के अनुसार कंपनी के मुताबिक सभी संविदागत नकदी प्रवाह के बीच ईसीएल अंतर है और कंपनी को प्राप्त होने वाली सभी नकदी प्रवाह नकदी प्रवाह का आकलन करते समय, कंपनी को विचार करना आवश्यक है: -

- परिसंपत्तियों के अपेक्षित जीवन पर वित्तीय परिसंपत्तियों (प्रीपेमेंट और एक्सटेंशन सहित) की सभी संविदात्मक शर्तें।
- संपार्श्विक की बिक्री से नकदी प्रवाह या अनुबंध की शर्तें जो अन्य क्रेडिट संवर्द्धन के अभिन्न अंग हैं।

व्यापार प्राप्य

व्यावहारिक रूप से, कंपनी ने व्यापार प्राप्तियों पर अपेक्षित नुकसान की मान्यता के लिए प्रावधान मैट्रिक्स पद्धति का उपयोग करके 'सरल दृष्टिकोण' अपनाया है। प्रावधान मैट्रिक्स, व्यापार प्राप्य की अपेक्षित जीवन अवधि को देखते हुए ऐतिहासिक डिफॉल्ट दर पर आधारित है और भविष्य के अनुमानों के लिए समायोजित किया गया है। प्रत्येक रिपोर्टिंग तारीख पर, ऐतिहासिक डिफॉल्ट दरों को अपडेट किया जाता है और भविष्य के अनुमानों में परिवर्तन का विश्लेषण किया जाता है। इस विश्लेषण के लिए प्राप्तियां खंडित हैं जहां इनकी क्रेडिट जोखिम विशेषताएं एक समान हैं।

अन्य वित्तीय संपत्तियां

अन्य वित्तीय परिसंपत्तियों और जोखिम पर हानि को कंपनी निर्धारित करती है कि क्या क्रेडिट की जोखिम में पहले की शुरुआत के बाद से महत्वपूर्ण वृद्धि हुई है और अगर क्रेडिट जोखिम में काफी वृद्धि हुई है तो हानि मानी जाती है।

21. पंजीकरण शुल्क:

भारतीय रेल नेटवर्क पर कंटेनर ट्रेनों और निजी फ्रेट टर्मिनल (पीएफटी) के संचालन के लिए रेल मंत्रालय को भुगतान किए गए पंजीकरण शुल्क को 'चालू आस्तियां' और 'गैर चालू आस्तियां' के तहत प्रीपेड व्यय के रूप में दिखाया गया है। भारतीय रेलवे के साथ संबंधित समझौते के अंतर्गत ली गई अवधि के दौरान पंजीकरण शुल्क परिशोधित है।

22. लेखा नीतियों और आकलन अनिश्चितता को लागू करने में महत्वपूर्ण प्रबंधन निर्णय

महत्वपूर्ण प्रबंधन निर्णय

वित्तीय विवरणों को तैयार करने में प्रबंधन कई परिसंपत्तियों, देनदारियों, आय और व्यय की पहचान और माप के बारे में कई फैसले, अनुमान और धारणाएं रखते हैं।

कंपनी की लेखा नीतियों को लागू करने में कंपनी के वित्तीय विवरणों में प्रबंधन के जो निर्णय प्रभावपूर्ण थे वे निम्नलिखित हैं।

आस्थगित कर संपत्ति की मान्यता: आस्थगित कर संपत्ति को किस हद तक मान्यता प्राप्त किया जा सकता है, कंपनी की भविष्य में कर योग्य आय की संभावना के आकलन के आधार पर आस्थगित कर संपत्ति का उपयोग किया जा सकता है।

अनुमान निश्चितता

जिन संपत्तियों, देनदारियों, आय और व्ययों की पहचान और माप पर सबसे महत्वपूर्ण प्रभाव पड़ता है उन अनुमानों और मान्यताओं के बारे में जानकारी नीचे दी गई है जबकि वास्तविक परिणाम काफी भिन्न हो सकते हैं।
परिभाषित लाभ दायित्व: इन दायित्वों पर प्रबंधन का अनुमान मुद्रास्फीति की मानक दरें, चिकित्सा लागत प्रवृत्तियों, मृत्यु दर, छूट की दर और भविष्य वेतन वृद्धि की प्रत्याशा में महत्वपूर्ण अंतर्निहित मान्यताओं के एक नंबर पर आधारित है। इन मान्यताओं में रूपांतर काफी परिभाषित लाभ दायित्व राशि और वार्षिक परिभाषित लाभ खर्च को प्रभावित कर सकता है।
प्रावधान: प्रत्येक बैलेंस शीट की तिथि प्रबंधन निर्णय के आधार पर तथ्य और कानूनी पहलुओं में परिवर्तन, कंपनी बकाया वारंटी और गारंटी के खिलाफ प्रावधानों की आवश्यकता आकलन करता है। हालांकि वास्तविक भविष्य परिणाम इस फैसले से भिन्न हो सकता है।

23. अनुदान

जब इस बात का यकीन होता है कि कंपनी को दी गई शर्तों का पालन कर लिया गया है और यह निश्चित हो कि इनकी प्राप्ति और उपयोग कर लिया जाएगा तो ऐसे अनुदान को स्वीकृत कर लिया जाता है। जो खर्च या नुकसान पहले से ही किए गए हैं या कोई लागत भविष्य से संबंधित है, कंपनी के लिए तत्काल वित्तीय सहायता देने के उद्देश्य के लिए मुआवजे के रूप में प्राप्य हैं उसी अवधि में वे एकत्रित कर लिए जाते हैं और लाभ-हानि खाते में स्वीकृत किए जाते हैं।
गैर मौद्रिक ग्रांट सहित हास योग्य संपत्ति से संबंधित ग्रांट (सही मूल्य पर) उस अवधि की बैलेंस शीट में 'आस्थगित आय' के रूप में प्रस्तुत की गई है जिस अवधि में वो प्राप्य है। ऐसी ग्रांट सामान्यतः उस अवधि के समानुपाती लाभ-हानि खाते में मानी जाती है जिस अवधि में उस संपत्ति की हास व्यय की गणना की गई हो।

'सर्वड फ्रॉम इंडिया स्कीम' के अंतर्गत अनुदान को परिसंपत्ति और मालसूची की प्राप्ति पर एसएफआईएस स्क्रिप के उपयोग के समय स्वीकार किया जाता है। ऐसी परिसंपत्ति/मालसूची को कंपनी द्वारा उपयोग किए गए डीमंड कास्ट छूट पर आधारित ट्रांजेक्शन दिन से सकल मूल्य के साथ पंजीकृत किया गया है।

सर्विस एक्सपोर्ट फ्रॉम इंडिया स्कीम (एसईआईएस) के अंतर्गत अनुदान को तब स्वीकार किया जाता है जब अनुदान से संबंधित शर्तें पूरी कर ली गई हो तथा यह निश्चित हो कि अनुदान प्राप्त किए जाएंगे। इन्हें उस अवधि में स्वीकार किया जाता है जिसमें इन्हें प्राप्त करने का अधिकार प्राप्त हो अर्थात् वह वर्ष जिसके दौरान एसईआईएस के अनुदान हेतु पात्र सेवाएं निष्पादित की गई हैं।

24. खंडवार रिपोर्टिंग

कंपनी की खंडवार रिपोर्टिंग भारतीय लेखा मानक 108 परिचालन खंडवार के अनुरूप है। परिचालन खंडवार की रिपोर्टिंग निदेशक मंडल को उपलब्ध कराए गए आंतरिक रिपोर्टिंग के अनुसार होती है जोकि संशोधनों को नियत करने और खंडवार परिचालन के निष्पादन का आकलन करने में जिम्मेदार है तथा मुख्य परिचालन निर्णयकर्ता के रूप में चिन्हित किए गए हैं।

25. उधार की लागत

अर्हक संपत्ति के अधिग्रहण, निर्माण या उत्पादन के लिए उधार लेने की लागत सीधे तौर पर होती है, जो ऐसी परिसंपत्तियां हैं जो आवश्यक रूप से अपने इच्छित उपयोग या बिक्री के लिए तैयार होने के लिए पर्याप्त समय लेती हैं, उन परिसंपत्तियों की लागत में जोड़ा जाता है, जब तक कि ऐसे समय तक परिसंपत्ति उनके इच्छित उपयोग या बिक्री के लिए पर्याप्त रूप से तैयार हैं। अर्हक परिसंपत्तियों पर अपने खर्च को लंबित विशिष्ट उधार के अस्थायी निवेश पर अर्जित ब्याज आय को पूंजीकरण के लिए पात्र उधार लागत से काट लिया जाता है।

अन्य सभी उधार लेने की लागत को उस अवधि में लाभ या हानि में मान्यता दी जाती है जिसमें वे खर्च किए जाते हैं।

नोट 2. संपत्ति, संयंत्र और उपकरण

(रूपए करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
आगे ले जाई गई राशि:		
फ्री होल्ड लैंड (संदर्भ नोट 2.1)	449.13	448.63
लीज होल्ड लैंड (संदर्भ नोट 2.2)	919.54	922.07
बिल्डिंग (संदर्भ 2.3)	1,240.52	1,288.35
संयंत्र और मशीनरी	2,347.02	2,240.05
फर्नीचर व फिक्सचर	100.89	103.75
कार्यालय उपकरण	105.11	77.52
वाहन	2.41	1.35
रेलवे साईडिंग(संदर्भ नोट 2.4)	218.73	210.64
अन्य*	0.95	1.91
	5,384.30	5,294.32

(रूपए करोड में)

विवरण	फ्री होल्ड लैंड	लीज होल्ड लैंड	बिल्डिंग	संयंत्र और मशीनरी	फर्नीचर व फिक्सचर	कार्यालय उपकरण	वाहन	रेलवे साईडिंग	अन्य	कुल
लागत या अनुमानित लागत पर										
1 अप्रैल, 2020 को शेष राशि	448.27	707.28	1,855.20	3,499.16	120.67	147.67	3.03	222.22	12.88	7,015.90
जमा	0.41	324.24	158.76	297.69	36.62	45.03	-	70.49	-	933,24
निपटान	-	(4.90)	(117.81)	(23.29)	(5.05)	(0.90)	(0.29)	(14.30)	-	(166.54)
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-	-	-	-	-	-	-	-	-
समायोजन/इंटर यूनिट ट्रांसफर	-	-	2.52	6.96	0.03	0.35	-	0.49	-	10.35
31 मार्च 2021 को शेष	448.68	1,026.62	1,898.67	3,780.52	152.27	191.67	2.74	278.90	12.88	7,792.95

विवरण	फ्री होल्ड लैंड	लीज होल्ड लैंड	बिल्डिंग	संयंत्र और मशीनरी	फर्नीचर व फिक्सचर	कार्यालय उपकरण	वाहन	रेलवे साईडिंग	अन्य	कुल
संचयी मूल्यहास										
1 अप्रैल, 2020 को शेष राशि	-	72.51	527.13	1,254.53	37.62	90.01	0.98	57.60	9.91	2,050.29
संपत्ति के निपटान पर समाप्त		(0.17)	(54.71)	(3.28)	(2.67)	(0.04)	(0.26)	(6.02)	-	(67.14)
मूल्यहास व्यय		32.21	134.76	294.83	13.54	24.64	0.67	16.17	1.06	517.88
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-	-	-	-	-	-	-	-	-
समायोजन/इंटर यूनिट हस्तांतरण	-	-	3.14	(5.61)	0.03	(0.46)	-	0.05	-	(2.40)
31 मार्च 2021 को शेष	-	104.55	610.32	1,540.47	48.52	114.15	1.39	68.26	10.97	2,498.63
लागत या अनुमानित लागत पर										
1 अप्रैल, 2021 को शेष राशि	448.68	1,026.62	1,898.67	3,780.52	152.27	191.67	2.74	278.90	12.88	7,792.95
जमा	0.45	31.11	84.59	407.62	12.35	57.99	1.70	27.49	-	623.30
निपटान	-	(1.35)	(0.05)	(20.78)	(1.64)	(3.89)	(0.09)	-	-	(27.80)
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-	-	-	-	-	-	-	-	-
समायोजन/इंटर यूनिट ट्रांसफर	-	-	(0.01)	1.33	1.25	1.15	0.07	-	-	3.79
31 मार्च 2022 को शेष	449.13	1,056.38	1,983.20	4,168.69	164.23	246.92	4.42	306.39	12.88	8,392.24

विवरण	फ्री होल्ड लैंड	लीज होल्ड लैंड	बिल्डिंग	संयंत्र और मशीनरी	फर्नीचर व फिक्सचर	कार्यालय उपकरण	वाहन	रेलवे साईडिंग	अन्य	कुल
संचयी मूल्यहास										
1 अप्रैल, 2021 को शेष	-	104.55	610.32	1,540.47	48.52	114.15	1.39	68.26	10.97	2,498.63
संपत्ति के निपटान पर समाप्त	-	(1.35)	-	(13.00)	(0.19)	(2.06)	-	-	-	(16.60)
मूल्यहास व्यय	-	33.64	132.45	294.25	15.12	30.07	0.72	19.40	0.96	526.61
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-	-	-	-	-	-	-	-	-
समायोजन/इंटर यूनिट ट्रांसफर	-	-	(0.09)	(0.05)	(0.11)	(0.35)	(0.10)	-	-	(0.70)
31 मार्च 2022 को शेष	-	136.84	742.68	1,821.67	63.34	141.81	2.01	87.66	11.93	3,007.94

*** अन्य में अन्य पूंजीगत व्यय शामिल हैं।[(संदर्भ नोट 43 (बी))]**

- 2.1 पूर्ण स्वामित्व वाली भूमि के सकल ब्लॉक में 42.59 करोड़ रु. (31 मार्च, 2021 तक: 42.94 करोड़ रु.) के मूल्य की वह परिसंपत्ति सम्मिलित है जिसकी बिक्री/पट्टे के लिए करार का अभी निष्पादन किया जाना है।
- 2.2 पट्टे वाली भूमि(आरओयू परिसंपत्ति) के सकल ब्लॉक में 259.41 करोड़ रु. (31 मार्च, 2021 तक: 580.94 रु.) के मूल्य की वह परिसंपत्ति सम्मिलित है जिसकी बिक्री/पट्टे के लिए करार का अभी निष्पादन किया जाना है।
- 2.3 भवन के सकल ब्लॉक में 3.69 करोड़ रु. (31 मार्च, 2021 तक: 3.69 करोड़ रु.) के मूल्य की वह परिसंपत्ति सम्मिलित है जिसकी बिक्री/पट्टे के लिए करार का अभी निष्पादन किया जाना है।
- 2.4 रेलवे साईडिंग के सकल ब्लॉक में शून्य करोड़ रु (31 मार्च 2021 तक: 14.45 करोड़ रु.) के मूल्य की परिसंपत्ति सम्मिलित है जिसकी बिक्री/पट्टे के लिए करार अभी किया जाना है।
- 2.5 पट्टेवाली भूमि, भवन, संयंत्र और मशीनरी और वाहनों आरओयू संपत्ति सहित सकल ब्लॉक में क्रमशः 1043.36 करोड़ रु., 60.03 करोड़ रु., 175.23 करोड़ रु. और 4.04 करोड़ मूल्य की परिसंपत्ति (31 मार्च 2021 को 1013.60 करोड़ रु, 59.26 करोड़ रु, 154.13 करोड़ रु एवं 2.34 करोड़ रु क्रमशः है।
- 2.6 उपर्युक्त परिसंपत्ति (नेट ब्लॉक) में 1.98 करोड़ रूपए (31 मार्च 2021 तक: 1.95 करोड़ रु.) है जो सक्रिय प्रयोग में नहीं है और बिक्री के लिए नहीं रखे गए।
- 2.7 संपत्ति, संयंत्र और उपकरण के अधिग्रहण के लिए अनुबंध संबंधी प्रतिबद्धताएं 1077.67 करोड़ रु. (31 मार्च 2021 तक, 913.21 करोड़ रु है।

नोट 3: पूंजीगत कार्य में प्रगति

(रूपए करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
पूंजीगत कार्य में प्रगति*	737.51	916.60
	737.51	916.60

* यह आंकड़ा अस्थायी रूप से निलंबित प्रोजेक्टों हेतु प्रदान किए गए ₹ 0.79 करोड़ के प्रावधान पर विचार करने के बाद है। कंपनी के चल रहे इंजीनियरिंग प्रोजेक्टों में, पूर्ण किए गए कार्य के लिए प्रावधान बिलों द्वारा समर्थित उक्त परियोजना के लिए अनुबंध के संदर्भ में सभी प्रकार से अंतिम माप के आधार पर किया जाता है और इसे पूंजीगत कार्य प्रगति के तहत दिखाया जाता है।

(ए) सीडब्ल्यूआईपी बढ़ने का कार्यक्रम

31.03.2022 तक, (रूपये करोड़ में)

सीडब्ल्यूआईपी	अवधि के लिए सीडब्ल्यूआईपी में राशि				कुल
	एक वर्ष से कम	1-2 वर्ष	2-3 वर्ष	3 वर्षों से अधिक	
प्रोजेक्ट प्रगति पर	305.07	209.79	85.22	137.16	736.72
प्रोजेक्ट अस्थायी रूप से निलंबित	-	0.26	-	0.53	0.79

31.03.2021 तक, (रूपये करोड़ में)

सीडब्ल्यूआईपी	अवधि के लिए सीडब्ल्यूआईपी में राशि				कुल
	एक वर्ष से कम	1-2 वर्ष	2-3 वर्ष	3 वर्षों से अधिक	
प्रोजेक्ट प्रगति पर	415.13	319.79	58.73	122.16	915.81
प्रोजेक्ट अस्थायी रूप से निलंबित	0.26	-	0.40	0.13	0.79

(बी) पूंजीगत कार्य-प्रगति पर, जिसका पूरा होना अतिदेय है या इसकी मूल योजना की तुलना में इसकी लागत से अधिक हो गया है:

31.03.2022 तक, (रूपये करोड़ में)

सीडब्ल्यूआईपी	पूरा किया जाना है				टिप्पणी
	एक वर्ष से कम	1-2 वर्ष	2-3 वर्ष	3 वर्षों से अधिक	
वेयरहाउस-आईसीडी/दादरी	-	10.00	-	-	डीओसी अतिदेय
एमएमएलपी पारादीप-सिविल कार्य	10.51	-	36.10	42.78	डीओसी अतिदेय
एमएमएलपी जाजपुर-सिविल वर्क	28.65	-	-	-	डीओसी अतिदेय
एमएमएलपी दाहेज-सिविल वर्क	57.71	-	-	-	डीओसी अतिदेय
फेज-II एमएमएलपी विशाखापट्टनम का निर्माण-सिविल कार्य	34.48	-	-	-	डीओसी अतिदेय
एमएमएलपी विशाखापट्टनम-सिविल कार्य	2.01	-	-	-	डीओसी अतिदेय
एमएमएलपी वरनामा (फेज I)-सिविल कार्य	6.53	-	-	-	डीओसी अतिदेय
ब्रिज-एमएमएलपी बरही के तहत सड़क का निर्माण	-	0.25	-	-	डीओसी अतिदेय
विभिन्न स्थानों पर गतिहीन रेलवे इलेक्ट्रॉनिक वजन ब्रिज की स्थिति	-	-	-	0.14	डीओसी अतिदेय
आईसीडी-स्वरूपगंज-सिविल कार्य	3.12	-	-	-	डीओसी अतिदेय
वरनामा - सिविल कार्य	3.97	-	-	-	डीओसी अतिदेय
ओएचई, ट्रैक विद्युतीकरण- एमएमएलपी दाहेज, गुजरात में कार्य	1.70	-	-	-	डीओसी अतिदेय
तिही - सिविल कार्य	3.31	-	-	-	डीओसी अतिदेय

एमएमएलपी/मिहान, नागपुर-सिविल कार्य	0.41	-	-	-	डीओसी अतिदेय
मल्टीमोडल लॉजिस्टिक्स पार्क, मुंद्रा में	0.36	-	-	-	डीओसी अतिदेय
अग्निशमन प्रणाली-सिविल कार्य					
मल्टीमोडल लॉजिस्टिक्स पार्क, बल्ली गोवा में	0.18	-	-	-	डीओसी अतिदेय
अग्निशमन प्रणाली					
एमएमएलपी, मिहान (नागपुर)-सिविल कार्य	0.67	-	-	-	डीओसी अतिदेय

ऐसा कोई सीडब्ल्यूआईपी नहीं है जिसकी लागत इसकी मूल परियोजना पूर्ण करने की लागत से अधिक हो।

31.03.2021 तक, (रुपये करोड़ में)

सीडब्ल्यूआईपी	एक वर्ष से कम	पूरा किया जाना है		3 वर्षों से अधिक	टिप्पणी
		1-2 वर्ष	2-3 वर्ष		
एमएमएलपी पारादीप-सिविल कार्य	38.02	3.85	-	-	डीओसी अतिदेय
एमएमएलपी जाजपुर-सिविल वर्क	21.39	1.23	-	-	डीओसी अतिदेय
वरनामा - सिविल कार्य	5.94	-	-	-	डीओसी अतिदेय
मल्टीमोडल लॉजिस्टिक्स पार्क, बल्ली गोवा में	0.27	-	-	-	डीओसी अतिदेय
अग्निशमन प्रणाली					
एमएमएलपी/मिहान, नागपुर-सिविल कार्य	0.30	-	-	-	डीओसी अतिदेय
एमएमएलपी कृष्णापट्टनम-सिविल कार्य	12.05	-	-	-	डीओसी अतिदेय
ब्रिज-एमएमएलपी बरही के तहत सड़क का निर्माण	0.17	-	-	-	डीओसी अतिदेय
विभिन्न स्थानों पर गतिहीन रेलवे इलेक्ट्रॉनिक वजन ब्रिज की स्थिति	-	-	0.14	-	डीओसी अतिदेय
आईसीडी-स्वरूपगंज- सिविल कार्य	-	54.14	0.14	-	डीओसी अतिदेय

ऐसा कोई सीडब्ल्यूआईपी नहीं है जिसकी लागत इसकी मूल परियोजना पूर्ण करने की लागत से अधिक हो।

नोट 4: अन्य अप्रत्यक्ष परिसंपत्तियां

(रुपए करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
इसमें निम्नलिखित राशि शामिल हैं::		
कंप्यूटर सॉफ्टवेयर	6.48	7.43
	6.48	7.43
लागत या अनुमानित लागत पर		
1 अप्रैल को शेष राशि	29.74	22.03
जमा	2.26	7.71
निपटान	(0.01)	-
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)		
31 मार्च को शेष राशि	31.99	29.74
संजयी मूल्यहास		
1 अप्रैल को शेष राशि	22.31	18.27
परिशोधन व्यय	3.21	4.04
निपटान	(0.01)	-
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)		
31 मार्च को शेष राशि	25.51	22.31

4.1 महत्वपूर्ण अप्रत्यक्ष परिसंपत्तियां

कॉनकॉर की संपूर्ण व्यावसायिक कार्यनीतिक का एक प्राथमिक अंग उन्नत सूचना प्रणाली का विकास है। कॉनकॉर विभिन्न ऑनलाइन एप्लिकेशनों जैसे निर्यात/आयात टर्मिनल मैनेजमेंट सिस्टम (ईटीएमएस), आंतरिक टर्मिनल मैनेजमेंट सिस्टम (डीटीएमएस), ओरेकल फाइनेंशियल-ईआरपी, सीसीएलएस (कंटेनर और कार्गो लॉजिस्टिक सिस्टम), वाणिज्यिक दस्तावेजों और अन्य के इलेक्ट्रॉनिक फाइलिंग के लिए, जोकि सीट्रिक्स प्रोग्राम के माध्यम से केंद्रीयकृत आर्किट्रेक्चर पर आधारित है और वीसेट आधारित हाइब्रिड नेटवर्क पर चल रहा है। कंपनी के परिचालन के लिए महत्वपूर्ण सॉफ्टवेयर सामग्री में शामिल 6.12 करोड़ रुपए(31 मार्च 2021 तक: 7.16 करोड़ रुपए) पांच वर्ष में पूर्णरूप से परिशोधित हो जाएंगे :

वर्ष	2021-22	2020-21
0-1	2.40	2.39
1-2	1.97	2.00
2-3	1.55	1.57
3-4	0.20	1.17
4-5	-	0.03
कुल	6.12	7.16

4(ए). विकास के अंतर्गत अप्रत्यक्ष परिसंपत्ति

(रुपए करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
विकास के अंतर्गत अप्रत्यक्ष परिसंपत्ति	10.73	3.23
	10.73	3.23

(ए) विकास होने की अनुसूची के अंतर्गत अप्रत्यक्ष परिसंपत्ति

31.03.2022 तक, (रुपये करोड़ में)

विकास के अंतर्गत अप्रत्यक्ष परिसंपत्ति	अवधि के लिए सीडब्ल्यूआईपी में राशि				कुल
	एक वर्ष से कम	1-2 वर्ष	2-3 वर्ष	3 वर्षों से अधिक	
प्रोजेक्ट प्रगति पर	8.55	1.18	-	1.00	10.73
प्रोजेक्ट अस्थायी रूप से निलंबित	-	-	-	-	-

31.03.2021 तक, (रुपये करोड़ में)

विकास के अंतर्गत अप्रत्यक्ष परिसंपत्ति	अवधि के लिए सीडब्ल्यूआईपी में राशि				कुल
	एक वर्ष से कम	1-2 वर्ष	2-3 वर्ष	3 वर्षों से अधिक	
प्रोजेक्ट प्रगति पर	1.54	0.69	1.00	-	3.23
प्रोजेक्ट अस्थायी रूप से निलंबित	-	-	-	-	-

(बी) विकास के अंतर्गत अप्रत्यक्ष परिसंपत्ति, जिसका पूरा होना अतिदेय है या इसकी मूल योजना की तुलना में इसकी लागत से अधिक हो गया है:

31.03.2022 तक, (रुपये करोड़ में)

विकास के अंतर्गत अप्रत्यक्ष परिसंपत्ति	पूरा किया जाना है			
	एक वर्ष से कम	1-2 वर्ष	2-3 वर्ष	3 वर्षों से अधिक
प्रोजेक्ट 1	शून्य	शून्य	शून्य	शून्य
प्रोजेक्ट 2	शून्य	शून्य	शून्य	शून्य

31.03.2021 तक, (रुपये करोड़ में)

विकास के अंतर्गत अप्रत्यक्ष परिसंपत्ति	पूरा किया जाना है			
	एक वर्ष से कम	1-2 वर्ष	2-3 वर्ष	3 वर्षों से अधिक
प्रोजेक्ट 1	शून्य	शून्य	शून्य	शून्य
प्रोजेक्ट 2	शून्य	शून्य	शून्य	शून्य

नोट 5: वित्तीय परिसंपत्तियां : निवेश

गैर चल निवेश

(रूपए करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
क. उत्कथित निवेश (पूर्ण रूप से भुगतान)		
बॉन्ड में निवेश (परिशोधित लागत पर)		
आईआरएफसी सिक्योर्ड, टैक्स फ्री, रीडिमेबल, नॉन-कनवर्टिबल, नॉन कुमुलेटिव रेलवे बॉडस जो 1,00,000/- रु. प्रत्येक के 79 सीरीज में प्रोमिजरी नोट्स प्रकृति के हैं।	-	-
आईआरएफसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के डिबेंचर्स प्रकृति के हैं।	50.00	50.00
आरईसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 10,00,000/- रु. प्रत्येक के 3 बी सीरीज में डिबेंचर्स प्रकृति के हैं।	21.00	21.00
आईआईएफसीएल टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 10,00,000/- रु. प्रत्येक के VI बी सीरीज में डिबेंचर्स प्रकृति के हैं।	50.00	50.00
पीएफसी टैक्स फ्री बॉडस जो 1,000/- रु. प्रत्येक के 1 ए सीरीज में सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल डिबेंचर्स प्रकृति के हैं।	41.78	41.78
पीएफसी टैक्स फ्री बॉडस जो 1,000/- रु. प्रत्येक के 2 ए सीरीज में सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल डिबेंचर्स प्रकृति के हैं।	41.78	41.78
एनएचपीसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के 2 ए सीरीज में डिबेंचर्स प्रकृति के हैं।	7.39	7.39
एनएचपीसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के 3 ए सीरीज में डिबेंचर्स प्रकृति के हैं।	7.39	7.39
आईआरएफसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल, नॉन-कुमुलेटिव बॉडस जो 10,00,000/- रु. प्रत्येक के 89 ए सीरीज में डिबेंचर्स प्रकृति के हैं।	50.00	50.00
एनएचआई टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के I ए सीरीज में डिबेंचर्स प्रकृति के हैं।	50.00	50.00
एनएचआई टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के II ए सीरीज में डिबेंचर्स प्रकृति के हैं।	50.00	50.00
आईआरएफसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के I ए ट्रांचे-I सीरीज में डिबेंचर्स प्रकृति के हैं।	30.00	30.00
एनएचबी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 5,000/- रु. प्रत्येक के 2 ए ट्रांचे-II सीरीज में हैं।	31.92	31.92
हुडको टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 10,00,000/- रु. प्रत्येक के डिबेंचर्स प्रकृति के हैं।	30.00	30.00
आईआरएफसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 10,00,000/- रु. प्रत्येक के डिबेंचर्स प्रकृति के हैं।	80.00	80.00
आरईसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के ट्रांचे I डिबेंचर्स प्रकृति के हैं।	0.00	0.00
आईआरएफसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के डिबेंचर्स प्रकृति के हैं।	60.40	60.40

आईआरएफसी टैक्स फ्री, सिक्योर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉन्ड्स जो 1,000/- रु. प्रत्येक के डिबेंचर्स प्रकृति के हैं।	11.75	11.75
कुल मिलाकर उद्धृत निवेश (क)	613.41	624.86
बी. गैर उत्कथित निवेश (पूर्णरूप से सभी का भुगतान, लागत पर)		
(ए) संयुक्त उद्यम में अन्य निवेश (लागत पर)		
हिंदुस्तान एयरोनॉटिक्स लिमिटेड के साथ "हॉलकॉन" के नाम से 50% हिस्सेदारी है	3.19	3.19
सेंट्रल वेयरहाउसिंग कॉर्पोरेशन के पास "पिपावाव इंटीग्रेटेड लॉजिस्टिक्स-एचयूबी (पीआईएलएच)" के नाम से 50% हिस्सेदारी है।	1.46	5.00
	4.65	8.19
(बी) संयुक्त उद्यमों के इक्विटी शेयरों में निवेश (लागत पर)		
स्टार ट्रेक टर्मिनल प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	4.71	4.71
अल्बार्ट्रास इनलैंड पोर्ट्स प्रा.लि.(पूर्व में अल्बार्ट्रास इनलैंड पोर्ट्स प्राइवेट लि. के नाम से जाना जाता था) में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	5.38	5.38
गेटवे टर्मिनल्स इंडिया प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	120.25	120.25
सीएमए-सीजीएम लॉजिस्टिक्स पार्क(दादरी) प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	2.05	2.05
इंडिया गेटवे टर्मिनल प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	54.60	54.60
टीसीआई कॉनकॉर मल्टीमोडल सॉल्यूशन प्रा. लि. (पूर्व में इनफिनिटी लॉजिस्टिक्स सॉल्यूशन प्रा.लि. के नाम से जाना जाता है) में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	3.43	3.43
कंटेनर गेटवे लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	0.05	0.05
ऑलकार्गो लॉजिस्टिक्स पार्क प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	3.71	3.71
अंगुल सुकिंदा रेलवे लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	208.00	208.00
	402.18	402.18
(सी) विदेशी संयुक्त उद्यम के शेयरों में निवेश (लागत पर)		
हिमालय टर्मिनल प्राइवेट लिमिटेड, नेपाल में पूर्णरूप से प्रदत्त प्रत्येक 100 नेपाली रुपया (समतुल्य भारतीय रुपया 62.50) के इक्विटी शेयर	0.50	0.50
	0.50	0.50
(डी) सहायक कंपनी में निवेश (लागत पर)		
फ्रेश एंड हैल्दी इंटरप्राइजेज लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	221.43	215.97
घटा: निवेश की हानि के लिए प्रावधान (संदर्भ नोट 55 ए)	(25.61)	(25.61)
कॉनकॉर एयर लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	36.65	36.65
सिडकुल कॉनकॉर इंफ्रा कंपनी लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	74.00	74.00
पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	103.25	103.25
कॉनकॉर लॉस्ट माईल लॉजिस्टिक्स लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	-	1.00
घटा: निवेश की हानि के लिए प्रावधान (संदर्भ नोट 55 बी)	-	(0.92)
	409.72	404.34

(ई) सहायक कंपनियों में निवेश (लागत पर) - अधिमान शेयर

अधिमान शेयर 10/- रु. पूर्ण प्रदत्त पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड	5.10	5.10
	5.10	5.10
कुल मिलाकर अनउत्कथित निवेश (ख)	822.15	820.31
कुल निवेश (क) + (ख)	1,435.56	1,445.17
अनउत्कथित निवेश का कुल मूल्य	822.15	820.31
निवेश वेल्यू में कुल हानि राशि	25.61	26.53
अनउत्कथित निवेश का कुल मूल्य	613.41	624.86
उत्कथित निवेश का बाजार मूल्य	689.49	765.19
चल	-	-
गैर-चल	1,435.56	1,445.17
	1,435.56	1,445.17

नोट सं. 5.1 - सहायक कंपनियों में निवेश का विवरण:

सहायक कंपनी का नाम	प्रमुख गतिविधि	सुरक्षा का प्रकार	स्थापना का स्थान	कंपनी की स्वामित्व में रुचि और कंपनी की वोटिंग पॉवर	
				31 मार्च 2022 को	31 मार्च 2021 को
फ्रेश एंड हेल्थी इंटरप्राइजेज लि.	फलों और सब्जियों हेतु कोल्ड चेन व्यवसाय	इक्विटी शेयर	कॉनकॉर भवन, सी -3, मथुरा रोड, नई दिल्ली -110076	100%	100%
कॉनकॉर एयर लि.	एयरकार्गो का संचालन	इक्विटी शेयर	कॉनकॉर भवन, सी -3, मथुरा रोड, नई दिल्ली -110076	100%	100%
सिडकुल कॉनकॉर इंफ्रा कंपनी लि.	कंटेनरों का परिवहन एवं संचालन (रेल और सड़क)	इक्विटी शेयर	सिडकुल, रुद्रपुर, उधम सिंह नगर, उत्तराखंड - 263153	74%	74%
पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि.	कंटेनरों का परिवहन एवं संचालन (रेल और सड़क)	इक्विटी शेयर	एससीओ-119-120, सेक्टर 17-बी, चंडीगढ़-160017	51%	51%
कॉनकॉर लास्ट माईल लॉजिस्टिक्स लिमिटेड	कंटेनर संचालन, कंटेनरीकृत व्यापार के लिए कस्टम बाउंडेड वेयरहाउस और मूल्यवर्धित सेवाएं	इक्विटी शेयर	कॉनकॉर भवन, सी -3, मथुरा रोड, नई दिल्ली -110076	शून्य	100%

नोट सं. 5.2 - संयुक्त उद्यमों में निवेश का विवरण:

संयुक्त उद्यम का नाम	प्रमुख गतिविधि	सुरक्षा का प्रकार	स्थापना का स्थान	कंपनी की स्वामित्व में रुचि और कंपनी की वोटिंग पॉवर	
				31 मार्च 2022 को	31 मार्च 2021 को
स्टार ट्रेक टर्मिनल प्राइवेट लिमिटेड	कंटेनर संचालन, कंटेनरीकृत व्यापार के लिए कस्टम बाउंडेड वेयरहाउस और मूल्यवर्धित सेवाएं	इक्विटी शेयर	आईसीडी दादरी, तिलपत्ता रोड, गौतम बुद्ध नगर, ग्रेटर नोएडा, उत्तर प्रदेश -201307	49%	49%
ट्रांसवर्ल्ड टर्मिनल्स दादरी प्रा.लि.(पूर्व में अल्बार्ट्रांस इनलैंड पोर्ट्स प्राइवेट लिमिटेड के नाम से जाना जाता है)	कंटेनर फ्रेट स्टेशनों (सीएफएस) की स्थापना, संचालन और परिचालन करने हेतु।	इक्विटी शेयर	चौथी मंजिल, गीत माला बिल्डिंग, देवनार ग्राम रोड, गोवंडी (पूर्व), मुंबई महाराष्ट्र-400088	49%	49%
गेटवे टर्मिनल इंडिया प्राइवेट लिमिटेड	नवा शेवा में अगले 30 वर्षों तक कंटेनर टर्मिनल का निर्माण और परिचालन।	इक्विटी शेयर	जीटीआई हाउस, जेएनपीटी, शेवा, तालुका उरान, नवी मुंबई, महाराष्ट्र-400707	26%	26%
सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्राइवेट लिमिटेड	कॉनकॉर की आईसीडी, दादी के अंदर सीएफएस की सुविधाएं प्रदान करना।	इक्विटी शेयर	तिलपत्ता रोड, आईसीडी दादरी, ग्रेटर नोएडा, उत्तर प्रदेश-201311	49%	49%
इंडिया गेटवे टर्मिनल प्राइवेट लिमिटेड	कोचीन में कंटेनर टर्मिनल के निर्माण, परिचालन, विकास और प्रबंधन हेतु	इक्विटी शेयर	प्रशासनिक भवन, आईसीटी, वल्लारपदम एसईजेड, मुलवुकुड़ा ग्राम, एरनाकुलम, केरल- 682504.	11.87%	11.87%
टीसीआई कॉनकॉर मल्टीमोडल सॉल्यूशन प्रा. लि. (पूर्व में इनफिनिटी लॉजिस्टिक्स सॉल्यूशन प्रा.लि. के नाम से जाना जाता है)	इंटीग्रेटेड लॉजिस्टिक्स सेवाएं प्रदान करने के लिए	इक्विटी शेयर	डीपीटी-625/626, डीएलएफ प्राइम टावर, ओखला फेज-1, नई दिल्ली -110020	49%	49%
कंटेनर गेटवे लि.	गढ़ी हरसरू में कंटेनर फ्रेट स्टेशन (सीएफएस) को स्थापित, प्रबंध और परिचालित करना तथा सड़क/रेल लिंक कंटेनर	इक्विटी शेयर	वाया पटौदी रोड, वजीरपुर मोरह, गढ़ी हरसरू, गुडगांव, हरियाणा -	49%	49%

	टर्मिनल का प्रबंधन		122505		
ऑलकार्गो लॉजिस्टिक्स पार्क प्राइवेट लिमिटेड	कंटेनर फ्रेट स्टेशन (सीएफएस) को स्थापित, प्रबंध और परिचालित करना	इक्विटी शेयर	5वीं मंजिल, अवस्था हाउस, सीएसटी रोड, कलिना, सांताक्रूज़ (पूर्व), मुंबई, महाराष्ट्र-400098	49%	49%
अंगुल सुकिंदा रेलवे लिमिटेड	पूर्व तट रेलवे पर अंगुल से सुकिंदा तक नई रेलवे लाइन का निर्माण	इक्विटी शेयर	प्लॉट नं. 7622/4706, मौजा-गदकाना प्रेस छक्का, भुवनेश्वर, उड़ीसा-751005	26%	26%
हिमालय टर्मिनल प्राइवेट लिमिटेड	लॉजिस्टिक्स सेवाएं प्रदान करना	इक्विटी शेयर	ड्राई पोर्ट, बिरगंज, सिरसिया पारसा, नेपाल	40%	40%

नोट 6: ऋण

(रूपए करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
अन्य ऋण		
(क) कर्मचारियों को ऋण (जमानती)	46.92	44.14
	46.92	44.14

नोट 7 : अन्य गैर चल वित्तीय परिसंपत्तियां

(रूपए करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
(ए) जमानती जमा (गैर जमानती-अच्छे देनदार)		
सरकारी प्राधिकरण	17.16	18.48
अन्य	9.38	8.48
(बी) (i) 12 माह से अधिक की परिपक्वता के साथ बैंक जमा मार्जिन मनी या प्रतिभूति के रूप में रखा गया है	-	-
- गारंटी*	8.30	7.30
- साख-पत्र	25.22	-
(सी) सावधि जमा पर अर्जित ब्याज	2.64	2.11
(डी) अन्य अग्रिम वूसली योग्य गैरजमानती-अच्छे देनदार	4.38	2.39
	67.09	38.76

* संबंधित अनुबंधों/निविदाओं के संबंध में दी जाने वाली गारंटी संबंधित पार्टियों के साथ 12 महीनों से अधिक की परिपक्वता अवधि के साथ प्रस्तुत की गई।

**** साख पत्र**

उत्तर रेलवे के साथ टीएमएस (टर्मिनल मैनेजमेंट सिस्टम) के लिए मॉडल रियायत समझौते के एवज में किए जाने वाले भुगतान के लिए साख पत्र दिया जाता है।

नोट 8 गैर-चल कर परिसंपत्तियां

विवरण	(रूपए करोड में)	
	31 मार्च 2022 को	31 मार्च 2021 को
अग्रिम आयकर/स्रोत पर कर कटौती(टीडीएस) (निवल प्रावधान))	240.89	264.61
	240.89	264.61

नोट 9: अन्य गैर चल परिसंपत्तियां

विवरण	(रूपए करोड में)	
	31 मार्च 2022 को	31 मार्च 2021 को
अग्रिम पूंजीगत (अच्छे देनदार)		
जमानती	1.38	0.46
गैर जमानती	1,003.85	802.15
पट्टे वाली भूमि के लिए पूर्व भुगतान*	103.92	105.55
पूर्व भुगतान पंजीकरण शुल्क	11.38	13.99
लीज किराया आय समकक्ष रिजर्व	0.08	0.04
आस्थगित व्यय हेतु प्रावधान- एसडी दिया गया	0.04	0.10
आस्थगित कर्मचारी लागत	10.96	9.21
पूर्व भुगतान खर्च	19.02	9.02
	1,150.63	940.52

* पट्टे वाली भूमि के पूर्वभुगतान में 0.01 करोड़ रुपए (31 मार्च 2021, 0.01 करोड़ रुपये) के मूल्य की वह परिसंपत्ति सम्मिलित है जिसका पट्टा करार अभी निष्पादन किया जाना है।

** पंजीकरण शुल्क में कंटेनर ट्रेनों को चलाने के लिए भुगतान किया गया शुल्क, निजी फ्रेट टर्मिनल (पीएफटी) का पंजीकरण आदि शामिल हैं।

नोट 10: मालसूची

(₹ करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
सामान एवं अतिरिक्त कल-पुर्जे (कीमत या एनआरवी पर, जो भी कम हो)	31.49	24.06
घटाएं : अप्रचलित सामान के लिए अनुमति	(0.81)	(0.12)
	30.68	23.94

सामान और अतिरिक्त कल पुर्जे में 6.26 करोड़ रु. (2020-21 : 5.65 करोड़ रु.) की वे मर्दे शामिल हैं जो विगत तीन वर्षों से प्रयोग में नहीं लाई गई हैं। इनमें 0.81 करोड़ रु. (2020-21) : 0.12 करोड़ रु.) के कम प्रचलित अतिरिक्त कल-पुर्जे के लिए प्रावधान किया गया है। प्रबंधन को उम्मीद है कि परिचालन में शेष मर्दों का प्रयोग करना चाहिए और इसलिए उसने कोई प्रभाव नहीं दिया है।

वर्ष के दौरान एक व्यय के रूप में मान्यता-प्राप्त मालसूची की लागत 22.94 करोड़ रुपये थी (31 मार्च 2021: 20.16 करोड़ रुपये) (संदर्भ टिप्पण 30)।

नोट 11: वित्तीय परिसंपत्ति : निवेश

(₹ करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
बॉर्ड में निवेश (परिशोधित लागत)		
आईआरएफसी सिक्योरिटी, टैक्स फ्री, रिडीमेबल, नॉन-कन्वर्टिबल, नॉन-कम्यूलेटिव रेलवे बॉन्ड्स, प्रॉमिसरी नोट की प्रकृति के समग्र - 79वीं सीरीज ₹ 1,00,000/- प्रत्येक	-	50.00
	-	50.00
उत्कथित निवेश की बाजार मूल्य	-	52.30

नोट 12: वित्तीय परिसंपत्तियां : व्यापारगत प्राप्य - सेवा निविदा प्राप्य

(₹ करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
(ए) जमानती, अच्छे देनदार	-	-
(बी) गैर जमानती, अच्छे देनदार(*)	176.14	155.48
(सी) व्यापार प्राप्य जिनमें क्रेडिट रिस्क में उल्लेखनीय वृद्धि हुई है	-	-
(डी) गैर जमानती, संदेहास्पद	4.09	4.12
घटाएं: अपेक्षित क्रेडिट हानि के लिए अनुमति	(4.09)	(4.12)
कुल	176.14	155.48

(*) इसमें ग्राहकों से प्राप्त बैंक गारंटी के विरुद्ध 122.02 करोड़ रु. (31 मार्च, 2021: 113.79 करोड़ रु.) के व्यापार प्राप्य शामिल हैं।

व्यापार प्राप्तियां बढ़ने की अनुसूची (31.03.2022 के अनुसार)

(₹ करोड में)

विवरण	ए	बी	सी					डी=ए+बी+सी
	बिल न किया गया व्यापार प्राप्य	व्यापार प्राप्य नहीं है	भुगतान की देय तिथि से 6 माह से कम	6 माह-1 वर्ष	1-2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक	कुल
(i) निर्विवाद व्यापार प्राप्य - अच्छे देनदार	-	125.42	30.42	1.66	3.34	0.54	1.22	162.60
(ii) अविवादित व्यापार प्राप्तियां - जिनमें क्रेडिट जोखिम में उल्लेखनीय वृद्धि हुई है	-	-	-	-	-	-	-	-
(iii) अविवादित व्यापार प्राप्य - क्रेडिट इम्पेर्ड	-	-	-	-	-	-	3.34	3.34
(iv) विवादित व्यापार प्राप्य-अच्छे देनदार	-	-	-	-	4.70	8.84	-	13.54
(v) विवादित व्यापार प्राप्तियां - जिनमें क्रेडिट जोखिम में उल्लेखनीय वृद्धि हुई है	-	-	-	-	-	-	-	-
(vi) विवादित व्यापार प्राप्य - क्रेडिट इम्पेर्ड	-	-	-	-	-	-	0.75	0.75
	-	125.42	30.42	1.66	8.04	9.38	5.31	180.23
घटाएं: अपेक्षित क्रेडिट हानि के लिए अनुमति								(4.09)
								176.14

व्यापार प्राप्तियां बढ़ने की अनुसूची (31.03.2021 के अनुसार)

(₹ करोड में)

विवरण	ए	बी	सी					डी=ए+बी+सी
	बिल न किया गया व्यापार प्राप्य	व्यापार प्राप्य नहीं है	भुगतान की देय तिथि से 6 माह से कम	6 माह-1 वर्ष	1-2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक	कुल
(i) निर्विवाद व्यापार प्राप्य - अच्छे देनदार	-	113.02	24.19	1.61	0.76	0.25	1.11	140.94
(ii) अविवादित व्यापार प्राप्तियां - जिनमें क्रेडिट जोखिम में उल्लेखनीय वृद्धि हुई है	-	-	-	-	-	-	-	-
(iii) अविवादित व्यापार प्राप्य - क्रेडिट इम्पेर्ड	-	-	-	-	-	-	3.37	3.37

(iv) विवादित व्यापार प्राप्य-अच्छे देनदार	-	-	-	4.72	9.82	-	-	14.54
(v) विवादित व्यापार प्राप्तियां - जिनमें क्रेडिट जोखिम में उल्लेखनीय वृद्धि हुई है	-	-	-	-	-	-	-	-
(vi) विवादित व्यापार प्राप्य - क्रेडिट इम्पेड	-	-	-	-	-	0.75	0.75	0.75
	-	113.02	24.19	6.33	10.54	0.25	5.23	159.60
घटाएं: अपेक्षित क्रेडिट हानि के लिए अनुमति								(4.12)
								155.48

12.1 ऋण जोखिम एकाग्रता

क्रेडिट रिस्क से अभिप्राय है कि जब दूसरी पार्टी द्वारा जानबूझ कर संविदात्मक दायित्वों को पूरा न करने के कारण कंपनी को नुकसान होता है। ठेके की शुरुआत में कंपनी संभावित देय राशि अग्रिम ले लेती है। ट्रेड प्राप्यों में कंपनी ग्राहकों से अतिरिक्त राशि का संग्रहण करती है जोकि पहले से एकत्र की गई राशि के अतिरिक्त होती है। शेष राशि की वसूली सीमाशुल्क अधिनियम 1962 के प्रावधान अनुसार ग्राहक के सामान की निलामी करने का कंपनी का कानूनी अधिकार है। अतः कंपनी को क्रेडिट रिस्क की संभावना नहीं के बराबर है।

12.2 ऋण जोखिम एकाग्रता

क्रेडिट जोखिम की एकाग्रता इस तथ्य के कारण सीमित है कि ग्राहक आधार बड़ा और असंबंधित है। ग्राहक व्यापार प्राप्य के कुल शेष के 5% से अधिक का प्रतिनिधित्व करते हैं जिसमें निम्नलिखित शामिल हैं:

विवरण

1. मैसर्स वेस्टर्न कैरियर्स प्रा. लि
2. मैसर्स अल्ट्रा टेक सीमेंट लि
3. मैसर्स हापग लॉयड इंडिया प्राइवेट लिमिटेड
4. मैसर्स मर्स्क लाइन इंडिया प्राइवेट लिमिटेड
5. मैसर्स इंडियन फार्मर्स फर्टिलाइजर कोऑपरेटिव
6. मैसर्स सी जे डारकल लॉजिस्टिक्स लिमिटेड

12.3 अपेक्षित क्रेडिट हानि के लिए अनुमति

कंपनी ने एक प्रावधान मैट्रिक्स के आधार पर व्यापार प्राप्तियों के लिए अपेक्षित ऋण हानि भत्ता की गणना के लिए एक व्यावहारिक उपाय का उपयोग किया है। प्रावधान मैट्रिक्स ऐतिहासिक क्रेडिट हानि अनुभव को ध्यान में रखता है और आगे की जानकारी के लिए समायोजित किया जाता है। प्रत्याशित ऋण हानि भत्ता उन दिनों की उम्र पर आधारित है जो प्राप्य देय हैं और दरें प्रावधान मैट्रिक्स में दी गई हैं। रिपोर्टिंग अवधि के अंत में प्रावधान मैट्रिक्स इस प्रकार है।

अपेक्षित क्रेडिट हानि (%)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
एजिंग		
1-30 दिन के अंदर देय	0.01%	0.01%
30 दिनों से अधिक पर देय	8.86%	13.65%
प्राप्तियों की अवधि		
1-30 दिन के अंदर देय	134.07	129.41
30 दिनों से अधिक पर देय	46.16	30.19
	180.23	159.60

अपेक्षित क्रेडिट हानि अनुमति में मूवमेंट

वर्ष के आरंभ में शेष राशि	(4.12)	(4.12)
-लाइफटाइम अपेक्षित क्रेडिट हानि में अपेक्षित क्रेडिट हानि गणना हेतु अनुमति में मूवमेंट	0.03	-
- प्राप्तियों पर क्षति नुकसान की पहचान	-	-
वर्ष के अंत में शेष राशि	(4.09)	(4.12)

नोट 13: वित्तीय परिसंपत्ति : नकद एवं नकद समतुल्य

(₹ करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
नकद एवं नकद समतुल्य		
हाथ नकदी	0.12	0.13
हस्तगत चेक एवं ड्राफ्ट	0.82	5.24
बैंक शेष :		
चालू खाते में	19.35	184.34
फ्लेक्सी सावधि जमा खातों में	348.54	474.93
सावधि जमा जो 3 माह में परिपक्व होंगी	-	-
	368.83	664.64

नोट 14: वित्तीय परिसंपत्तियां : अन्य बैंकों में शेष राशि

(₹ करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
--प्रतिबंधित नकद शेष		
चिन्हीत बैंक शेष		
अदावी लाभांश का बैंक खाता#	0.27	0.23
अव्ययित सीएसआर खाता	9.59	-
बैंक शेष जिसे मार्जिन मनी या प्रतिभूति के रूप में रखा गया है		
गारंटी *	6.30	3.24
साख पत्र **	-	24.00
बैंक शेष		
तीन महीने से अधिक लेकिन 12 महीने से कम की परिपक्वता वाले जमा खातों में	2,502.86	1,781.10
	2,519.02	1,808.57

अदावी लाभांश खाते

लाभांश घोषणा के 30 दिनों के अंदर यदि लाभांश का भुगतान अथवा दावा नहीं किया जाता है तो कंपनी को कुल लाभांश राशि का अंतरण शैड्यूल बैंक में कंपनी द्वारा खोले गए विशेष खाते में करना होगा जिसे 'भुगतान न किए गए लाभांश खाता' कहा जाएगा। घोषित तिथि से 7 सालों की अवधि तक कंपनी के पास पड़े लाभांश को भारत सरकार द्वारा संचालित निवेशक शिक्षा एवं सुरक्षा निधि(आईईपीएफ) में हस्तांतरित करना होगा।

निवेशक शिक्षा एवं संरक्षण निधि में 58,141 रुपये (31 मार्च 2021 तक: 1,25,898 रुपये) समय पर जमा किए गए हैं।

बैंक शेष जिसे मार्जिन मनी या प्रतिभूति के रूप में रखा गया है:

**** गारंटी**

संबंधित पक्षों के साथ जमा किए गए विभिन्न अनुबंधों / निविदाओं के संबंध में दी गई गारंटी।

**** साख पत्र**

उत्तर रेलवे के साथ टीएमएस (टर्मिनल मैनेजमेंट सिस्टम) के लिए मॉडल रियायत समझौते के विरुद्ध भुगतान हेतु क्रेडिट पत्र दिया जाता है।

नोट 15: वित्तीय परिसंपत्ति : ऋण

(₹ करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
परिशोधित लागत पर किया (अच्छे देनदार)		
(ए) संबंधित पार्टियों को ऋण(गैरजमानती)		
फ्रेश एंड हेल्थी इंटरप्राइजेज लि.	-	-
कॉनकॉर एयर लि. को ऋण	-	-
(बी) अन्य ऋण (*)		
कर्मचारियों को ऋण (जमानती)	11.60	10.63
(सी) ऋण प्राप्त जिनसे क्रेडिट जोखिम में महत्वपूर्ण वृद्धि हुई	-	-
(डी) ऋण प्राप्य - खराब क्रेडिट	-	-
(ई) ब्याज प्राप्य		
-फ्रेश एंड हेल्थी इंटरप्राइजेज लि. को दिए गए ऋण पर उपचित ब्याज	-	-
	11.60	10.63

(*) अन्य ऋण

इसमें कर्मचारियों को दिए गए विभिन्न उद्देश्यों (जैसे वाहन ऋण, कार ऋण, आवास ऋण और बहुउद्देश्यीय ऋण आदि) हेतु ऋण शामिल हैं, जोकि ऋण की शर्तों के मुताबिक मासिक किस्तों में वसूली करने योग्य हैं।

नोट 16: अन्य वित्तीय परिसंपत्तियां

(₹करोड़)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
परिशोधित लागत पर किया		
(ए) प्रतिभूति जमा(गैरजमानती-अच्छे देनदार)		
सरकारी प्राधिकरणों	4.68	2.37
अन्य	0.21	1.86
(बी) संबंधित पार्टियों को ऋण(गैरजमानती-अच्छे देनदार)		
संबंधित पार्टियों को अग्रिम	0.15	0.15
(सी) अन्य अग्रिम प्राप्य		
गैरजमानती - अच्छे देनदार	25.67	24.28
(i) गैरजमानती - संदेहास्पद देनदार भारतीय रेल घटाएं: वसूली योग्य संदिग्ध राशि के लिए भत्ता-भारतीय रेलवे [नोट संख्या 34ए देखें]	77.41	77.41
	(77.41)	77,41

(ii) गैर जमानती - संदेहस्पद	0.15	0.15
घटाएं : संदिग्ध अग्रिम अनुमति	(0.15)	(0.15)
(डी) अन्य प्राप्त	1.83	1.83
घटाएं : संदिग्ध अग्रिम अनुमति	(1.83)	(1.83)
(ई) प्राप्त ब्याज		
जमा पर प्राप्त ब्याज	43.50	30.09
-करमुक्त बांड में निवेश पर उपचित ब्याज	25.36	27.36
	99.57	86.11

नोट 17: अन्य चालू परिसंपत्तियां

(₹ करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
पूर्वभुगतान - पट्टेवाली भूमि	4.27	5.34
पूर्वभुगतान पंजीकरण शुल्क (संदर्भ टिप्पणी 17.1)	2.61	2.61
पूर्वभुगतान - रेल मालभाड़ा	0.26	0.26
आस्थगित व्यय - सुरक्षा जमा दिया गया	-	0.02
निर्यात प्रोत्साहन	861.05	861.05
घटाएं: संदेहस्पद निर्यात प्रोत्साहन (संदर्भ नोट 17.2)	(861.05)	(861.05)
आस्थगित कर्मचारी लागत	3.00	5.24
पट्टा किराया आय समकक्ष आरक्षित	0.01	-
वसूली योग्य अन्य अग्रिम	376.39	340.30
असंबंध अनुबंध लागत	38.63	32.35
	425.17	386.12

17.1 पंजीकरण शुल्क में कंटेनर चलाने की फीस सहित प्राइवेट फ्रेट टर्मिनल (पीएफटी) का पंजीकरण आदि सम्मिलित है।

17.2 कॉनकॉर ने वित्तीय वर्ष 2015-16 से 2018-19 के दौरान भारत से सेवा निर्यात योजना (एसईआईएस) के अंतर्गत उपलब्ध लाभ के कारण कुल ₹1044.03 करोड़ की राशि को आय के रूप में मान्यता दी थी। कॉनकॉर को इस लाभ की उपलब्धता की भी कानूनी राय के माध्यम से पुष्टि की गई थी। वित्तीय वर्ष 2019-20 में विदेश व्यापार महानिदेशालय (डीजीएफटी) ने SEIS के लिए ₹ 861.05 करोड़ के दावे को यह कहते हुए अस्वीकार कर दिया कि आईसीडी के लिए/से सीमाशुल्क नियंत्रण के अंतर्गत रखे गए रेल परिवहन द्वारा विदेशी लाइनरों के सीलबंद कंटेनरों के सीमाशुल्क पारगमन की सेवाएं पात्र नहीं हैं एसईआईएस, जिसके लिए कंपनी द्वारा प्रावधान किया गया था और इसके खिलाफ उचित स्तर पर अपील भी दायर की थी।

नोट 18: इक्विटी

इक्विटी शेयर पूंजी	(₹ करोड़ में)	
विवरण	31 मार्च 2022 को	31 मार्च 2021 को
प्राधिकृत पूंजी		
5 रु. प्रत्येक के 800,000,000 इक्विटी शेयर (31 मार्च, 2021 को 5 रु. प्रत्येक के 800,000,000 इक्विटी शेयर)	400.00	400.00
जारी, अधिदत्त एवं प्रदत्त शेयर पूंजी		
5 रु. प्रत्येक के पूर्णतः प्रदत्त 609,294,348 इक्विटी शेयर (31 मार्च, 2021 को 5 रु. प्रत्येक के 609,294,348 इक्विटी शेयर)	304.65	304.65
	304.65	304.65

(i) अवधि के प्रारंभ और अंत में बकाया शेयरों की संख्या का समाधान

विवरण	आरंभिक शेष	यार स्प्लिट के कारण शेष में कोई वृद्धि नहीं हुई	फ्रेश इश्यू (बोनस)	अंत शेष
इक्विटी शेयर				
31 मार्च 2022 को समाप्त वर्ष को				
शेयर संख्या	609,294,348	-	-	609,294,348
राशि	304.65	-	-	304.65
31 मार्च 2021 को समाप्त वर्ष को				
शेयर संख्या	609,294,348	-	-	609,294,348
राशि	304.65	-	-	304.65

(ii) शेयरों से जुड़े अधिकार, प्राथमिकताएं और प्रतिबंध

5/- रुपये प्रति इक्विटी शेयर की कंपनी की एक श्रेणी है। एक शेयरधारक एक वोट प्रति शेयर के लिए पात्र है। बोर्ड द्वारा प्रस्तावित लाभांश आगामी वार्षिक सामान्य बैठक में अंतरिम लाभांश के मामले को छोड़कर शेयरधारकों के अनुमोदन पर होती है। परिशोधन की स्थिति में इक्विटी शेयरहोल्डर अधिमान्य राशि के वितरण पश्चात शेयरधारिता के अनुपात में शेष संपत्ति प्राप्त करने के पात्र होंगे।

(iii) नियंत्रक कंपनी द्वारा रखे गए इक्विटी शेयर

विवरण	शेयर संख्या इक्विटी शेयर
31 मार्च, 2022 तक	
भारत के राष्ट्रपति	33,38,84,975
31 मार्च, 2021 तक	
भारत के राष्ट्रपति	33,38,84,975

(iv) कंपनी में 5% से अधिक शेयर वाले प्रत्येक शेयरधारक द्वारा रखे गए शेयरों का विवरण:

विवरण	31 मार्च, 2022		31 मार्च, 2021	
	को शेयरधारिता	%	को शेयर धारिता	%
इक्विटी शेयर				
भारत के राष्ट्रपति	33,38,84,975	54.80%	33,38,84,975	54.80%
भारतीय जीवन बीमा निगम	1,00,11,444	1.64%	3,10,77,344	5.10%

(v) कुल संख्या और बोनस शेयरों के रूप में पूर्ण प्रदत्त के रूप में आवंटित किए गए शेयरों की श्रेणी (31 मार्च, 2022 से पहले तुरंत 5 वर्ष के दौरान):

कंपनी के प्रारक्षित और अधिशेष से 48.74 करोड़ रुपये के पूंजीकरण से 4,87,43,548 इक्विटी शेयरों को 10 अप्रैल, 2017 को पूरी तरह चुकाए गए बोनस शेयरों के रूप में जारी किया गया था, जिन्हें 1: 4 (चार इक्विटी शेयरों के लिए एक बोनस इक्विटी शेयर) के अनुपात में जारी किया गया था।

12,18,58,870 इक्विटी शेयर 7 फरवरी, 2019 को पूरी तरह से भुगतान किए गए बोनस शेयरों के रूप में जारी किए गए थे, जो 1: 4 के राशन में जारी किए गए थे (प्रत्येक चार शेयरों के लिए एक बोनस शेयर)। यह कंपनी के आरक्षित और अधिशेष से 60.93 करोड़ का पूंजीकरण करके किया गया था।

(vi) प्रमोटरों की शेयरधारिता निम्नानुसार है:

वर्ष के अंत में प्रवर्तकों द्वारा रखे गए शेयर	% वर्ष के दौरान परिवर्तन		
क्र.सं.	प्रमोटर का नाम	शेयरों की सं.	शेयरों का कुल%
1.	रेल मंत्रालय के माध्यम से भारत के राष्ट्रपति	33,38,84,975	54.80
			परिवर्तन नहीं
कुल		33,38,84,975	

नोट 19: अन्य इक्विटी

(₹ करोड रु)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
सामान्य रिजर्व	1,341.97	1,235.74
रखी गई आय	9,130.68	8,663.35
	10,472.65	9,899.09
19.1 सामान्य रिजर्व		
वर्ष के आरंभ में शेष	1,235.74	1,185.41
रखी गई आय से हस्तांतरित राशि	106.23	50.33
जारी किए गए बोनस शेयर	-	-
वर्ष के अंत में शेष	1,341.97	1,235.74

विनियोग प्रयोजनों के लिए प्रतिधारित आय से लाभ अंतरित करने के लिए समय-समय पर सामान्य आरक्षित निधि का उपयोग किया जाता है। नियमित स्थानांतरण की कोई नीति नहीं है। चूंकि सामान्य रिजर्व इक्विटी के एक घटक से दूसरे में स्थानांतरण द्वारा बनाया गया है और अन्य व्यापक आय की वस्तु नहीं है, सामान्य रिजर्व में शामिल वस्तुओं को बाद में लाभ या हानि के लिए पुनर्वर्गीकृत नहीं किया जाएगा।

19.2 रखी गई आय

वर्ष के आरंभ में शेष	8,663.35	8,574.68
वर्ष का लाभ	1,062.34	503.33
परिभाषित लाभ दायित्व के पुनर्माप से उत्पन्न होने वाली आयकर के निवल से अन्य व्यापक आय	(1.34)	(7.89)
लाभांश का भुगतान	(487.44)	(356.44)
कर पर लाभांश	-	-
सामान्य आरक्षित में ट्रांसफर की गई राशि	(106.23)	(50.33)
वर्ष के अंत में शेष	9,130.68	8,663.35

कंपनी ने ₹5/- के प्रति इक्विटी शेयर पर ₹6/- के अंतरिम लाभांश का भुगतान किया है (2020-21: ₹3/- प्रति इक्विटी शेयर ₹5/- प्रत्येक) और प्रस्तावित अंतिम लाभांश ₹3/- का है। प्रति इक्विटी शेयर ₹5/- प्रत्येक (2020-21: ₹2/- प्रति इक्विटी शेयर ₹5/- प्रति वर्ष)।

नोट 20: वित्तीय देयताएं - लीज देयताएं

(₹ करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
लीज देयता - भारतीय लेखामानक 116	537.18	544.20
	537.18	544.20

20(ए). अन्य वित्तीय देयताएं

(₹ करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
वित्तीय देनदारियों को परिशोधित लागत में ले जाया गया		
जारी गारंटी	0.38	0.69
प्रतिभूति जमा	4.29	7.26
अन्य	8.60	3.98
	13.27	11.73

नोट 21: प्रावधान

(₹ करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
कर्मचारी हितलाभ		
कर्मचारी हितों के लिए प्रावधान		
- अवकाश नकदीकरण	69.40	55.51
- अवकाश यात्रा रियायत	-	-
- दीर्घ अवधि चिकित्सा लाभ (संदर्भ नोट 31)	17.18	81.98
	86.58	137.49

नोट 22: आस्थगित कर देयताएं (निवल)

तुलन-पत्र में प्रस्तुत आस्थगित कर परिसंपत्ति/(देयताओं) का विश्लेषण निम्नलिखित है

(₹ करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
आस्थगित कर परिसंपत्तियां	315.20	281.06
आस्थगित कर देयताएं	(224.64)	(226.78)
	90.56	54.28
आस्थगित कर परिसंपत्ति एवं देयताएं के अवयवः:		
आस्थगित कर देयताएं		
मूल्यहास और परिशोधन व्यय	(223.25)	(225.51)
अन्य	(1.39)	(1.27)
	(224.64)	(226.78)
आस्थगित कर परिसंपत्ति:		
आईटी अधिनियम 1961 की धारा 438 के अंतर्गत व्यय	84.08	50.08
संदिग्ध अग्रिम/ऋण/भंडार/हानि/निर्यात प्रोत्साहन के लिए प्रावधान	224.44	224.50
अन्य	6.68	6.48
	315.20	281.06
आस्थगित कर परिसंपत्तियां/(देयताएं) (निवल)	90.56	54.28

(₹ करोड में)

विवरण	2021-22				2020-21			
	आदि शेष	लाभ या हानि में मान्य राशि	अन्य व्यापक आय में दर्शाया गया आंकड़ा	अंत शेष	आदि शेष	लाभ या हानि में मान्य राशि	अन्य व्यापक आय में दर्शाया गया आंकड़ा	अंत शेष
आस्थगित कर (देयताएं)/संपत्ति के संबंध में:								
संदिग्ध अग्रिम/ऋण/भंडार हेतु प्रावधान	1.11	0.17	-	1.28	1.11	(0.00)	-	1.11
प्राप्त प्रतिभूति जमा	(0.06)	(0.01)	-	(0.07)	(0.10)	0.04	-	(0.06)
दी गई प्रतिभूति जमा	0.07	0.02	-	0.09	0.08	(0.01)	-	0.07
प्रभावी ब्याज दर पर कर्मचारी ऋण	0.50	0.06	-	0.56	0.19	0.31	-	0.50
लीज समकक्ष	2.72	-	-	2.72	2.72	-	-	2.72
किराया आय पर लीज समकक्ष	(0.64)	0.12	-	(0.76)	(0.64)	0.00	-	(0.64)
गारंटी का उचित मूल्यांकन	0.09	(0.03)	-	0.06	0.13	(0.04)	-	0.09
धारा 43 बी के तहत कवर व्यय	50.08	33.55	0.45	84.08	22.65	24.78	2.65	50.08
अन्य	3.11	0.16	-	3.27	2.99	0.12	-	3.11
संदिग्ध निर्यात लाभ के लिए प्रावधान	216.71	-	-	216.71	216.71	-	-	216.71
संदिग्ध निवेश के लिए प्रावधान	6.68	(0.23)	-	6.45	5.18	1.50	-	6.68
परिसंपत्ति, संयंत्र और उपकरण पर मूल्यहास	(225.51)	2.26	-	(223.25)	(235.25)	10.39	-	(225.51)
गारंटी निवेश का उचित मूल्यांकन	(0.58)	-	-	(0.58)	(0.58)	-	-	(0.58)
	54.28	35.83	0.45	90.56	14.54	37.09	2.56	54.28

नोट 23: अन्य गैर चालू देयताएं

(₹ करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
लीज किराया व्यय समकक्ष प्रारक्षित	-	0.47
आस्थगित आय हेतु प्रावधान	0.78	0.76
	0.78	1.23

नोट 24: वित्तीय देयताएं: लीज देनदारियां

(₹ करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
लीज देयता- भारतीय लेखामानक 116	103.64	73.91
	103.64	73.91

नोट 25: वित्तीय देयताएं: ट्रेड पेयबल

(₹ करोड़ में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
माइक्रो और लघु उद्योगों के कारण (संदर्भ नोट 48)	10.86	8.08
अन्य	412.77	262.80
	423.63	270.88

कंपनी अपने विक्रेताओं को तत्काल भुगतान करती है जब इनवॉइस का लेखाकरण होता है और वर्ष के दौरान कोई ब्याज का भुगतान अथवा देय नहीं किया गया है। (माइक्रो, लघु और मध्यम उद्योग विकास अधिनियम, 2006 के तहत किए गए प्रकटीकरण के लिए नोट संख्या 48 देखें)।

कंपनी की वित्तीय जोखिम प्रबंधन नीतियां यह सुनिश्चित करने के लिए हैं कि सभी भुगतान पूर्व-स्वीकृत क्रेडिट शर्तों के भीतर दिए गए हैं।)

ट्रेड देय एजिंग शेड्यूल (31.03.2022 तक)

(₹ करोड़ में)

विवरण	ए बिल न किया गया व्यापार देय	बी व्यापार देय, देय नहीं	सी भुगतान की देय तिथि से निम्नलिखित अवधियों के लिए बकाया:				डी=ए+बी+सी कुल
			1 वर्ष से कम	1-2 वर्ष	2-3 वर्ष	3 वर्षों से अधिक	
(i) एमएसएमई	-	1.17	9.69	-	-	-	10.86
(ii) अन्य	-	-	-	43.73	33.75	62.40	412.62
(iii) विवादित बकाया - एमएसएमई	-	-	-	-	-	-	-
(iv) विवादित बकाया - अन्य	-	-	-	-	-	0.15	0.15

ट्रेड देय एजिंग शेड्यूल (31.03.2021 तक)

(₹ करोड में)

विवरण	ए बिल न किया गया व्यापार देय	बी व्यापार देय, देय नहीं	सी भुगतान की देय तिथि से निम्नलिखित अवधियों के लिए बकाया:				डी=ए+बी+सी कुल
			1 वर्ष से कम	1-2 वर्ष	2-3 वर्ष	3 वर्षों से अधिक	
(i) एमएसएमई		0.81	7.27	-	-	-	8.08
(ii) अन्य	-	-	145.29	40.29	17.35	59.14	262.65
(iii) विवादित बकाया - एमएसएमई	-	-	-	-	-	-	-
(iv) विवादित बकाया - अन्य	-	-	-	-	-	0.15	0.15

नोट 25(ए) : अन्य वित्तीय देयताएं

(₹ करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
अदेय लाभांश	0.27	0.23
रिलेटेड पार्टी	-	-
गारंटी जारी	0.11	0.12
माइक्रो और लघु उद्योगों के कारण (संदर्भ नोट 48)	20.86	16.78
अन्य *	333.91	368.81
	355.15	385.81

* इसमें कर्मचारी से संबंधित बकाया राशि, प्राप्त सुरक्षा जमा और पूंजीगत कार्य / राजस्व आदि के लिए अन्य भुगतान शामिल हैं।

नोट 26 : अन्य चालू देयताएं

(₹ करोड़ रु में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
ग्राहकों से अग्रिम/जमा (सेवाओं के बदले)	182.15	181.89
सांविधिक देय	125.65	185.53
आस्थगित सरकारी अनुदान आय	57.94	62.72
आस्थगित आय - प्राप्त प्रतिभूति जमा	0.04	0.11
लीज किराया व्यय समकक्ष प्रारक्षित	-	-
संबंधित पार्टी	-	0.83
अनर्जित राजस्व*	67.02	59.87
	432.80	490.95

* समीक्षाधीन अवधि में दर्शाए गए राजस्व का ब्योरा जो वर्ष की शुरुआत में अनुबंध दायित्व में शामिल था

आदि शेष	59.87	42.64
वर्ष के दौरान राजस्व को प्रारंभिक शेष से दर्शाया गया	59.87	42.64
अंत शेष	67.02	59.87

कंपनी एक या एक वर्ष से कम अवधि के अंदर निष्पादन दायित्व को पूरा करने की उम्मीद करती है।

नोट 27: प्रावधान

(₹ करोड में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
कर्मचारी हितलाभ		
कर्मचारी हितलाभ हेतु प्रावधान		
- अवकाश का नकदीकरण	3.46	2.73
- यात्रा रियायत रियायत	-	0.04
- उपदान	7.21	19.10
- दीर्घ अवधि चिकित्सा लाभ(संदर्भ नोट 31)	2.33	2.58
- निष्पादन संबंधी भुगतान	51.84	42.19
अन्य प्रावधान		
संपत्ति कर हेतु प्रावधान	6.51	7.97
	71.35	74.61
विवरण	सीएसआर	संपत्ति कर
1 अप्रैल, 2020 तक शेष राशि	-	5.64
स्वीकृत अतिरिक्त प्रावधान	-	2.33
वर्ष के दौरान भुगतान की गई राशि	-	-
वर्ष के दौरान वापस की गई अप्रयुक्त राशि	-	-
31 मार्च, 2021 तक शेष राशि	-	7.97
विवरण	सीएसआर	संपत्ति कर
1 अप्रैल, 2021 तक शेष राशि	-	7.97
स्वीकृत अतिरिक्त प्रावधान	-	0.61
वर्ष के दौरान भुगतान की गई राशि	-	(2.07)
वर्ष के दौरान वापस की गई अप्रयुक्त राशि	-	-
31 मार्च, 2022 तक शेष राशि	-	6.51

नोट 28: परिचालन से आय

चालू परिचालनों से कंपनी के राजस्व के वर्ष का विश्लेषण निम्नलिखित है

(₹ करोड रु)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
दी गई सेवाएं::		
रेल मालभाड़े से आय	5,691.36	4,940.98
सड़क मालभाड़े से आय	259.02	209.70
संचालन से आय	909.60	789.81
भंडारण और भंडारागारण आय (टिप्पणी i देखें)	181.15	153.27
कोस्टल शिपिंग से आय	-	4.64
अन्य परिचालन आय		
प्रोत्साहन (संदर्भ नोट ii)	-	19.38
अन्य परिचालन आय (संदर्भ नोट iii एवं iv)	670.45	364.41
परिचालन से कुल आय	7,711.58	6,482.19
घटाएं : घटौती/छूट	(117.13)	(97.23)
परिचालन से शुद्ध राजस्व	7,594.45	6,384.96

(i) 0.06 करोड रुपये निवल छूट की स्टोरेज और वेयरहाउस आय है (2020-21 में 0.04 करोड रूपए)

(ii) एसएफआईएस के अंतर्गत अनुदान राशि निर्यात प्रोत्साहन मिलाकर शून्य करोड़ रु. (2020-21 में 19.38 करोड़ रुपये) थी। इस राशि का लेखांकन उपयोग के दौरान संपत्ति खरीद एवं मालसूची में कर लिया है।

(iii) अन्य परिचालन आय में परामर्श आय के 8.22 करोड़ रु.(2020-21 में : 6.01 करोड़) शामिल हैं, जो क्रमशः मैसर्स गेटवे टर्मिनल इंडिया प्राइवेट लिमिटेड से मिले हैं।

(iv) अन्य परिचालन आय में परिचालन से आय का एक प्रतिशत से अधिक या 10,00,000 रूपए या जो भी अधिक हो, शामिल है):- (₹ करोड़)

क्र सं .	आय/सेवा का नाम एवं विवरण	वित्त वर्ष 2021-22	वित्त वर्ष 2020-21
(ए)	डॉक्यूमेंटेशन एंड सर्वेयर चार्जिज	75.85	70.65
(बी)	डॉटा चार्जिज	76.46	72.53
(सी)	इंफ्रास्ट्रक्चर एवं डेवलपमेंट चार्ज	75.93	71.88

(v) सभी सेवाओं के लिए लेन-देन का मूल्य यथा रेल परिवहन, सड़क परिवहन, संचालन, एस एंड डब्ल्यू आदि प्रचलित टैरिफ के अनुसार है।

(vi) रिटर्न / रिफंड और अन्य समान दायित्व स्वीकृत नीतियों के अनुसार हैं।

नोट 29: अन्य आय

(₹ करोड़ में)

विवरण	31 मार्च, 2022 को समाप्त वर्ष के लिए	31 मार्च, 2021 को समाप्त वर्ष के लिए
परिशोधित लागत पर की गई वित्तीय परिसंपत्तियों पर अर्जित ब्याज आय		
कर्मचारियों को दिए गए ऋण पर	12.25	15.50
पूर्णस्वामित्व सहायक कंपनी को दिए ऋण पर	-	-
बैंक जमा	121.12	128.14
टैक्स फ्री बांड	51.37	53.46
सिक्क्योरिटी डिपोजिट पर ब्याज	0.05	0.05
आयकर रिफंड पर ब्याज	-	1.59
अन्य आय		
जेवी कंपनी से लाभांश आय	15.20	19.24
जेवी कंपनी से शेयर आय	-	2.00
परिसंपत्ति, संयंत्र और उपकरण की बिक्री पर लाभ	1.29	6.28
गारंटी आय	0.12	0.15
किराया आय	16.73	17.14
विविध आय *	45.00	41.93
कुल अन्य आय	263.13	285.48

* विविध आय में एमएमएलपी पारादीप में इफको कार्गो रेक के संचालन और भंडारण के लिए विशेष रूप से इफको को समर्पित 35.5 एकड़ क्षेत्र विकसित करने के लिए भारतीय किसान उर्वरक सहकारी (इफको) से प्राप्त ₹ 21.07 करोड़ शामिल हैं (पिछले वर्ष: ₹ 24.99 करोड़)

नोट 30: टर्मिनल एवं अन्य सर्विस चार्ज

(₹ करोड ₹)

विवरण	31 मार्च, 2022 को समाप्त वर्ष के लिए	31 मार्च, 2021 को समाप्त वर्ष के लिए
रेल भाड़ा व्यय	4,105.38	3,455.10
सड़क भाड़ा व्यय	197.72	162.36
संचालन व्यय	305.12	260.96
कोस्टल शिपिंग व्यय	-	5.90
लैंड लाईसेंस फी *	468.52	652.84
अन्य परिचालन व्यय	154.96	124.35
कुल टर्मिनल एवं अन्य सर्विस चार्ज व्यय	5,231.70	4,661.51

(i) संचालन एवं अन्य परिचालन व्यय में 109.69 करोड़ ₹.(2020-21 में 85.37 करोड़ ₹.) और 22.94 करोड़ ₹.(2020-21 में 20.16 करोड़ ₹.) ऊर्जा और ईंधन तथा सामान एवं अतिरिक्त कल-पुर्जों की क्रमशः खपत शामिल है। आयातित और स्वदेशी सामान एवं अतिरिक्त कुल-पुर्जों की खपत के व्यय का विवरण निम्नलिखित हैं ::

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए		31 मार्च 2021 को समाप्त वर्ष के लिए	
	राशि	(%)	राशि	(%)
आयात	0.48	2.09	0.55	2.73
स्वदेशी	22.46	97.91	19.61	97.27

नोट 31: कर्मचारी हितलाभ व्यय

(₹ करोड ₹)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
वेतन, भत्ते एवं अन्य कर्मचारी हितलाभ	331.90	308.50
भविष्यनिधि, पेंशन एवं अन्य कल्याण निधि में योगदान	36.94	32.90
आवास पट्टा हेतु किराया (निवल)	0.08	0.20
कर्मचारी कल्याण व्यय(*)	41.28	78.45
उपदान	5.16	4.76
स्टॉफ ट्रेनिंग	0.24	0.33
कुल कर्मचारी हितलाभ व्यय	415.60	425.14

वित्तीय वर्ष 2021-22 एवं 2020-21 में सरकार द्वारा कोई भी राष्ट्रपति के निर्देश जारी नहीं किए गए हैं।

(*) वित्त वर्ष 2020-21 से पहले के वर्षों में, कंपनी सेवानिवृत्त कर्मचारियों के लिए सेवानिवृत्ति के बाद के चिकित्सा लाभों के लिए देयता प्रदान करती रही है। हालांकि, वित्त वर्ष 2020-21 से, कंपनी के सभी कर्मचारियों के लिए अपेक्षित देयता के लिए बीमांकिक मूल्यांकन किया गया है, क्योंकि निर्दिष्ट वर्षों की निरंतर अवधि के लिए सेवाएं प्रदान करने के बाद सेवानिवृत्ति या अलग-अलग के बाद सभी कर्मचारी ऐसे लाभों के हकदार हैं।

इसके कारण, ₹ 7.60 करोड़ (वि.वर्ष : ₹ 72.84 करोड़) की राशि प्रदान की गई, ₹ 7.76 करोड़ (वि.वर्ष ₹ 67.33 करोड़) लाभ और हानि के विवरण और ₹ 0.16 करोड़ (वि.वर्ष : ₹ 5.51 करोड़) के लिए चार्ज किए गए को अन्य व्यापक आय में शामिल किया गया है।

नोट 32: मूल्यहास और परिशोधन व्यय

(₹ करोड रु)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
मूल्यहास *	526.61	517.88
अप्रत्यक्ष परिसंपत्ति का परिशोधन	3.21	4.04
कुल मूल्यहास और परिशोधन व्यय	529.82	521.92

* इसमें 71.01 करोड रु. का मूल्यांकन करने वाले आरओयू परिसंपत्तियों पर मूल्यहास शामिल है(2020-21 में 73.81 करोड रु)

नोट 33: वित्त लागत

(₹ करोड रु)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
परिशोधित लागत-प्रतिभूति जमा में की गई वित्तीय देनदारियों पर प्राप्त ब्याज	0.02	0.10
ब्याज व्यय-लीज देयता- भारतीय लेखामानक 116	54.56	33.86
अन्य	-	1.78
कुल	54.58	33.96

नोट 34. अन्य व्यय

(₹ करोड रु)

विवरण	31 मार्च 2021 को	31 मार्च 2020 को
मुद्रण एवं लेखन सामग्री	1.76	1.68
यात्रा एवं वाहन प्रभार (निदेशकों सहित यात्रा व्यय 0.15 करोड रु.(2020- 21) 0.02 करोड रु.)	15.94	15.69
कार्यालय भवन हेतु किराया एवं लाइसेंस शुल्क	3.49	4.46
बिजली एवं पानी	11.77	11.55
मरम्मत एवं अनुरक्षण - भवन	9.23	11.32
मरम्मत एवं अनुरक्षण - संयंत्र एवं मशीनरी	5.09	4.46
मरम्मत एवं अनुरक्षण - अन्य	61.34	56.27
पट्टेदार भूमि का परिशोधन	2.70	2.69
पंजीकरण शुल्क का परिशोधन	2.62	2.62
लीज व्यय - भारतीय लेखामानक 116	0.06	0.03
सुरक्षा व्यय	35.70	62.70
टर्मिनल स्पोर्ट सर्विस	18.99	3.93
वाहन का चालन और अनुरक्षण व्यय	1.91	1.80
व्यावसायिक विकास	1.19	0.59
डाक, टेलीफोन एवं इंटरनेट	4.36	4.81
पुस्तकें एवं पत्रिकाएं	0.04	0.04
बैंक प्रभार	0.47	0.50
विधिक एवं व्यावसायिक प्रभार	4.37	3.95

बीमा	6.62	6.14
शुल्क और अभिदान	0.35	0.35
विज्ञापन	1.86	1.86
निदेशक शुल्क	0.18	0.19
दर एवं कर	3.53	17.90
लेखापरीक्षक पारिश्रमिक और आउट-ऑफ-पाकेट व्यय		
लेखापरीक्षक के रूप में	0.10	0.10
कराधान मामलों के लिए	0.04	0.04
अन्य सेवाओं के लिए	0.16	0.15
लेखापरीक्षक आउट-ऑफ-पाकेट व्यय	0.01	0.03
प्रावधान हेतु		
संदिग्ध ऋण	0.03	-
अप्रचलित स्टोर	0.69	-
नॉन-मूविंग प्रोजेक्ट्स	0.79	-
सीएसआर व्यय((नोट 34.1 देखें)	15.17	45.82
डूबा ऋण जो बट्टे खाते किया गया	-	-
अचल संपत्तियों की बिक्री पर नुकसान	0.71	0.10
परियोजना व्यय जो बट्टे खाते किया गया	-	0.18
विविध व्यय	8.11	3.50
कुल अन्य व्यय	218.78	265.45

34.1 सीएसआर व्यय में निम्नलिखित शामिल हैं::

(ए) वर्ष के दौरान कंपनी द्वारा खर्च की जाने वाली सकल राशि: 39.22 करोड़ रु. (विगत वर्ष 59.33 करोड़ रु.)

(बी) वर्ष के दौरान खर्च की गई राशि:

(₹ करोड़ रु)

क्र.स.	विवरण	31 मार्च 2022 को समाप्त			31 मार्च, 2021		
		नकद	नकद दिया जाना	कुल	नकद	नकद दिया जाना	कुल
i.	किसी भी परिसंपत्ति का निर्माण/अधिग्रहण	-	-	-	-	-	-
ii.	उपरोक्त (i) के अलावा अन्य उद्देश्यों पर	9.36	5.81	15.17	38.33	7.49	45.82
	कुल	9.36	5.81	15.17	38.33	7.49	45.82

34 (ए) अपवादात्मक मदें

(₹ करोड़ रु)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
भारतीय रेलवे से संदिग्ध प्राप्त राशि का प्रावधान*	-	77.41
सहायक कंपनियों (मैसर्स एफएचईएल और सीएलएमएलएल) में निवेश की हानि हेतु प्रावधान - नोट 55 (ए) और (बी) देखें।	0.08	5.95
कुल असाधारण मदें	0.08	83.36

* एक अप्रैल 2020 से भारतीय रेलवे ने अपनी भूमि लाइसेंस शुल्क नीति में बदलाव किया है, जिसके कारण कुछ टर्मिनलों को अव्यावहारिक बना दिया गया था, जिन्हें भारतीय रेलवे को सौंप दिया गया था। साथ ही उन पर उपलब्ध गैर-परिशोधित अचल संपत्ति की राशि वि.वर्ष 2020-21 में 77.41 करोड़ को कंपनी ने कम कर दिया है (भवन, सड़क और फुटपाथ, विद्युत फिटिंग और रेलवे साइडिंग) और इसे भारतीय रेलवे से वसूली योग्य के रूप में दिखाया गया है। इसके अलावा, इस खाते पर रेलवे द्वारा देय राशि की पुष्टि लंबित होने तक कंपनी ने इसे भारतीय रेलवे से संदिग्ध वसूली के रूप में भी प्रदान किया है।

नोट 35: कर व्यय

35.1 लाभ हानि खाते में स्वीकृत आयकर

(₹ करोड ₹)

विवरण	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
चालू कर (चालू वर्ष के संबंध में)	380.51	212.86
आस्थगित कर (चालू वर्ष के संबंध में)	(35.83)	(37.09)
विगत वर्षों हेतु कर समायोजन (निवल)	-	-
चालू वर्ष में कुल मान्य आयकर व्यय	344.68	175.77
वर्ष के लिए आयकर व्यय लेखांकन लाभ से निम्नानुसार सामंजस्य रखता है:		
कर पूर्व लाभ	1,407.02	679.10
आयकर व्यय	354.12	170.92
आय के प्रभाव से मुक्त कराधान (कर मुक्त बांड/लाभांश पर ब्याज)	(16.75)	(18.30)
कर योग्य लाभ का निर्धारण करने में व्यय का प्रभाव नहीं (सीएसआर व्यय आदि)	7.31	23.15
लाभ या हानि में मान्य आयकर व्यय	344.68	175.77

35.2 अन्य समग्र आय में मान्य आयकर आस्थगित कर
आस्थगित कर

अन्य व्यापक आय में मान्य आय और व्यय :

परिभाषित लाभ दायित्व का रीमेजरमेंट	0.45	2.65
अन्य समग्र आय में मान्य कुल आयकर	0.45	2.65

अन्य व्यापक आय में मान्य आयकर का विभाजन:-

मद जो लाभ या हानि के लिए पुनःवर्गीकृत नहीं की जाएगी	0.45	2.65
मद जो लाभ या हानि के लिए पुनःवर्गीकृत किए जा सकते हैं	-	-
	0.45	2.65

कंपनी ने कराधान कानून (संशोधन) अधिनियम, 2019 द्वारा शुरू की गई आयकर अधिनियम, 1961 की धारा 115BAA के अंतर्गत अनुमत विकल्प का उपयोग करने का विकल्प चुना और अपने खातों में 25.168% की दर से कॉर्पोरेट कर लिया है। तदनुसार, कंपनी ने 31 मार्च 2022 एवं 31 मार्च 2021 को समाप्त वर्ष के लिए आयकर के प्रावधान को मान्यता दी है और उपरोक्त विकल्प के आधार पर अपनी आस्थगित कर परिसंपत्तियों/देनदारियों का पुनः आकलन किया है।

36. कर्मचारी हितलाभ योजनाएं

ए. परिभाषित योगदान योजनाएं

ए) भविष्यनिधि हेतु नियोक्ता का अंशदान

कंपनी एक अलग ट्रस्ट को पूर्वनिर्धारित दरों पर भविष्यनिधि हेतु निर्धारित अंशदान अदा करती है जो इस निधि को अनुमोदित प्रतिभूतियों में निवेश करता है। अवधि विशेष के लिए निधि हेतु अंशदान को व्यय दर्शाया जाता है और इसे लाभ एवं हानि लेखा में प्रभारित किया जाता है। ऐसे निर्धारित अंशदान हेतु कंपनी की बाध्यता सीमित है। तथापि, सदस्य को उसके अंशदान हेतु भारत सरकार द्वारा निर्धारित न्यूनतम ब्याज दर पर भुगतान करना ट्रस्ट द्वारा आवश्यक है। बीमांकिक मूल्यांकन के अनुसार 31.03.2022 को इस तरह की देयताएं शून्य (31 मार्च, 2021 : शून्य) हैं।

(रकरोड में)

	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
वर्ष के दौरान कंपनी ने लाभ और हानि लेखा में निम्नलिखित राशियों को दर्शाया है :-		
भविष्यनिधि में नियोक्ता का अंशदान	18.24	16.05

बी. स्टेट प्लॉन

	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
वर्ष के दौरान कंपनी ने लाभ और हानि विवरण में स्टेट प्लॉन में नियोक्ता के योगदान के रूप में निम्नलिखित राशि को दर्शाया है:-		
कर्मचारी पेंशन योजना, 1995 में नियोक्ता का अंशदान	1.91	2.04

सी. परिभाषित हितलाभ योजनाएं एवं अन्य दीर्घ अवधि हितलाभ

ए) उपदान निधि में योगदान - कर्मचारी उपदान निधि।

कंपनी में परिभाषित हितलाभ उपदान योजना लागू है जिसे उपदान भुगतान अधिनियम, 1972 के प्रावधानों के अंतर्गत चलाया जाता है। यह योजना कंपनी द्वारा वित्त पोषित है और इसका प्रबंधन एक अलग अनुमोदित ट्रस्ट द्वारा किया जाता है। इसके लिए देयता की गणना बीमांकिक मूल्यांकन के आधार पर की जाती है।

बी) अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति :

कंपनी में अपने कर्मचारियों के लिए परिभाषित हितलाभ अवकाश नकदीकरण योजना लागू है। इस योजना के अंतर्गत वे अपने अर्जित अवकाश और एक निर्धारित सीमा तक चिकित्सा अवकाश के पात्र हैं तथा इसके लिए निर्धारित अन्य शर्तों के प्रावधान बीमांकिक मूल्यांकन के आधार पर किया गया है।

सी) सेवानिवृत्ति भत्ता:

कंपनी ने एक मेडिकल ट्रस्ट बनाया है जो अपने कर्मचारियों की उनकी सेवानिवृत्ति पश्चात चिकित्सा आवश्यकताओं का ध्यान रखता है। चिकित्सा व्यय की प्रतिपूर्ति हेतु उनकी पात्रता को प्रचलित चिकित्सा नीति के अनुसार निर्धारित किया जाता है। इसके लिए देयता का स्वीकरण बीमांकिक मूल्यांकन के आधार पर किया जाता है।

ये योजना आम तौर पर कंपनी को बीमांकिक जोखिमों जैसे दर्शाया जाना: जोखिम, ब्याज दर जोखिम, दीर्घायु जोखिम और वेतन जोखिम दर्शाया जाता हैं।

निवेश जोखिम	परिभाषित लाभ योजना देनदारी (वर्तमान में भारतीय रुपए में अंकित) का वर्तमान मूल्य एक छूट दर का उपयोग करके किया जाता है जो सरकारी बॉन्ड पर रिपोर्टिंग अवधि के अंत में बाजार पैदावार के संदर्भ में निर्धारित है।
ब्याज जोखिम	बॉन्ड ब्याज दर में कमी से योजना की देनदारी बढ़ जाएगी; हालांकि, इसमें वृद्धि के द्वारा योजना के ऋण वापिसी पर आंशिक रूप से ऑफसेट किया जाएगा।
दीर्घायु जोखिम	परिभाषित लाभ योजना दायित्व के वर्तमान मूल्य की गणना ओलान प्रतिभागियों के अपने रोजगार के दौरान और बाद में मृत्यु दर का सबसे अच्छा अनुमान है। योजना प्रतिभागियों की जीवन की प्रत्याशा में वृद्धि से योजना की देयता बढ़ जाएगी।
वेतन जोखिम	परिभाषित लाभ योजना देयता की वर्तमान मूल्य योजना प्रतिभागियों के भविष्य के वेतन के संदर्भ में गणना की जाती है।

योजना परिसंपतियों का वर्तमान बीमांकिक मूल्यांकन और परिभाषित लाभ दायित्व के वर्तमान मूल्य मैसर्स एसएस कंसलटैंसी द्वारा 31 मार्च 2022 तक किए गए थे। परिभाषित लाभ दायित्व, और संबंधित वर्तमान सेवा लागत और पिछले सेवा लागत का वर्तमान मूल्य अनुमानित इकाई क्रेडिट विधि का उपयोग करके मापा गया था।

उपरोक्त परिभाषित लाभ योजनाओं के संबंध में एक बीमांकिक मूल्यांकन किया गया था और निम्नलिखित मान्यताओं के आधार पर अन्य दीर्घकालिक लाभ थे।

विवरण	31 मार्च 2022 को				31 मार्च 2021 को			
	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	ब्याज गारंटी देयता पीएफ	सेवानिवृत्ति भत्ता	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	ब्याज गारंटी देयता पीएफ	सेवानिवृत्ति भत्ता
आर्थिक धारणाएं								
छूट दर (प्रति वर्ष)	7.23%	7.23%	7.23%	7.23%	6.82%	6.82%	6.82%	6.82%
प्रतिपूरक स्तर में वृद्धि की दर	6.5% प्रति वार्षिक	6.5% प्रति वार्षिक			6% प्रति वार्षिक	6% प्रति वार्षिक		
प्रतिपूरक स्तर में वृद्धि की दर	लागू नहीं	7.23%	8.58%	7.23%	लागू नहीं	6.82%	8.57%	6.82%
जनसांख्यिकीय आकलन								
कर्मचारी टर्नओवर/निकासी दर	1.90%	1.90%			1.25%	1.25%		
सेवानिवृत्ति आयु	60 वर्ष	60 वर्ष		60 वर्ष	60 वर्ष	60 वर्ष		60 वर्ष
मृत्यु-दर	IALM (2012-14)	IALM (2012-14)		IIAM (2012-15)	IALM (2012-14)	IALM (2012-14)		IALM (2012-15)
अवकाश लाभ अनुपात	1.00%	लागू नहीं		लागू नहीं	1.00%	लागू नहीं		लागू नहीं

भविष्य में वेतन वृद्धि में होने वाले अनुमानों का आकलन बीमांकिक मूल्यांकन मुद्रास्फीति, वरिष्ठता, पदोन्नति और रोजगार के बाजार में आपूर्ति और मांग जैसे अन्य प्रासंगिक कारकों के

(₹ करोड में)

विवरण	31 मार्च 2022 को			31 मार्च 2021 को		
	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता
वर्तमान सेवा लागत	3.84	3.98	5.03	3.25	3.94	67.62
भविष्यनिधि में कंपनी का योगदान						
विगत सेवा लागत	-	-	-	-	-	-
रिमेजरमेंट्स	13.59	-	-	30.36	-	-
शुद्ध ब्याज लागत	4.01	1.27	2.73	2.32	0.92	0.10
शुद्ध बीमांकिक (लाभ)/हानि						
लाभ या हानि में दर्शाए गए परिभाषित लाभ लागत के घटक *	21.44	5.25	7.76	35.93	4.86	67.72
शुद्ध परिभाषित लाभ देयता पर रिमेजरमेंट	-	-	-	-	-	-
- योजनागत परिसंपत्ति पर वापिसी (शुद्ध ब्याज व्यय में शामिल राशि को छोड़कर)	-	(0.77)	(0.63)	-	2.55	(0.42)
- जनसांख्यिकीय मान्यताओं में परिवर्तन से उत्पन्न बीमांकिक (लाभ)/हानि	-	2.32	(1.23)	-	-	1.41
- वित्तीय अनुमानों में परिवर्तन से उत्पन्न बीमांकिक (लाभ)/हानि	-	(1.77)	(9.07)	-	1.60	4.10
- अनुभव समायोजन से उत्पन्न बीमांकिक (लाभ) / हानि	-	2.18	10.77	-	0.87	0.43
अन्य व्यापक आय (ओसीआई) में दर्शाए गए परिभाषित लाभ लागतों के घटक **	-	1.96	(0.16)	-	5.02	5.52
कुल	21.44	7.21	7.60	35.93	9.88	73.24

* लाभ और हानि के विवरण में "कर्मचारी लाभ व्यय" लाइन मद में सम्मिलित

** अन्य समग्र आय में शामिल

परिभाषित लाभ दायित्व के वर्तमान मूल्य में संचालन निम्नानुसार हैं-

(₹ करोड में)

विवरण	31 मार्च, 2021			31 मार्च, 2020		
	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता
वर्ष के आरंभ में दायित्व का वर्तमान मूल्य	58.24	88.43	79.17	33.43	78.81	5.67
आरंभिक राशि में समायोजन	-	-	-	-	-	-
ब्याज लागत	4.01	6.00	5.55	2.32	5.35	0.37
विगत सेवा लागत	-	-	-	-	-	-
वर्तमान सेवा लागत	3.84	3.98	5.03	3.25	3.94	67.62
योजना प्रतिभागियों द्वारा योगदान	-	-	-	-	-	-
अदा किए गए हितलाभ अंतरण में	(6.82)	(4.11)	(1.07)	(11.13)	(2.14)	(0.43)
रिमेजरमेंट के कारण दायित्वों पर बीमांकिक (लाभ)/हानि	-	-	-	-	-	-
ए) वित्तीय धारणाओं में परिवर्तन का प्रभाव	0.33	(1.77)	(9.07)	5.45	1.60	4.10
बी) जनसांख्यिकीय अनुमानों में परिवर्तन का प्रभाव	(1.56)	2.32	(1.23)	-	-	1.41
सी) अनुभव(लाभ)/हानि	14.82	2.18	10.77	24.92	0.87	0.43
डी) विगत सेवा लागत (प्रथम वर्ष कोई शीर्ष नहीं)	-	-	-	-	-	-
वर्ष के अंत में दायित्व का वर्तमान मूल्य	72.86	97.03	89.15	58.24	88.43	79.17

योजना संपत्ति के उचित मूल्य के संचालन निम्न हैं:-

(₹ करोड में)

विवरण	31 मार्च, 2022		31 मार्च, 2021	
	सेवानिवृत्ति भत्ता	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता	कर्मचारी उपदान निधि
योजना संपत्ति के उचित मूल्य वर्ष के प्रारंभ में	5.21	69.34	4.56	63.02
योजनागत परिसंपत्ति पर अपेक्षित प्रतिफल	2.82	4.72	0.27	4.44
नियोक्ता योगदान	73.29	19.10	0.40	6.57
अदा किए गए हितलाभ	(1.07)	(4.11)	(0.44)	(2.14)
निम्न में अंतरण	लागू नहीं		लागू नहीं	
योजनागत परिसंपत्ति पर वापिसी (शुद्ध ब्याज व्यय में शामिल राशि को छोड़कर)	0.63	0.77	0.42	(2.55)
योजना संपत्ति के उचित मूल्य वर्ष के अंत में	80.88	89.82	5.21	69.34

परिभाषित लाभ दायित्व और परिसंपत्ति के उचित मूल्य के वर्तमान मूल्य का मिलान

(₹ करोड में)

विवरण	31 मार्च, 2022			31 मार्च, 2021		
	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता
वर्ष के अंत में दायित्व का वर्तमान मूल्य	72.86	97.03	89.15	58.24	88.43	79.17
योजना संपत्ति के उचित मूल्य वर्ष के अंत	लागू नहीं	89.82	80.88	लागू नहीं	69.34	5.21
तुलनपत्र में दर्शाई गई शुद्ध (परिसंपत्ति)/देयता	72.86	7.21	8.27	58.24	19.09	73.96
गैर-वर्तमान के रूप में वर्गीकृत	69.40	-	-	55.51	-	-
वर्तमान के रूप में वर्गीकृत	3.46	7.21	8.27	2.73	19.09	73.96
कुल	72.86	7.21	8.27	58.24	19.09	73.96

(₹ करोड में)

योजनागत परिसंपत्ति का गठन	कॉनकॉर कर्मचारी उपदान निधि				कॉनकॉर चिकित्सा ट्रस्ट			
	31 मार्च, 2022	%	31 मार्च, 2021	%	31 मार्च, 2022	%	31 मार्च, 2021	%
(ए) केंद्रीय सरकार की प्रतिभूतियां	45.84	52.14%	31.54	46.80%	31.70	55.17%		
(बी) राज्य सरकार की प्रतिभूतियां								
(सी) निगम बांड/ऋण-पत्र	39.11	44.49%	31.07	46.10%	17.80	30.98%	1.70	39.49%
(डी) म्यूचुअल फंड/इक्विटी निवेश	2.89	3.29%	4.71	6.99%	-	-	1.24	28.69%
(ई) सावधि जमा प्राप्तियां					7.96	13.85%	1.37	31.82%
(एफ) अन्य (विशेष जमा योजना)	0.07	0.08%	0.07	0.10%				
कुल	87.91		67.39		57.46		4.31	

आयकर अधिनियम 1961 के नियम 101 के अंतर्गत अनुमोदित ग्रेज्यूटी फंड में लागू निवेश के प्रारूप में निवेश पर प्रतिफल मामूली है।

परिभाषित दायित्व के निर्धारण में महत्वपूर्ण बीमांकिक मान्यताओं पर छूट दर, अपेक्षित वेतन वृद्धि और मृत्यु दर है। रिपोर्टिंग अवधि के अंत में होने वाली संबंधित मान्यताओं के संभावित रूप से संभावित परिवर्तनों के आधार पर नीचे दी गई संवेदनशीलता का विश्लेषण किया गया है, जबकि अन्य सभी धारणाएं स्थिर हैं।

उपदान

- यदि छूट दर 100 आधार अंक अधिक (कम) है, तो परिभाषित लाभ दायित्व 8.27 करोड़ रुपये कम हो जाएगा (8.97 करोड़ रुपये की वृद्धि) (31 मार्च 2021 तक: 7.53 करोड़ रुपये की कमी (8.21 करोड़ रुपये की वृद्धि))।
- यदि अपेक्षित वेतन वृद्धि(कमी) 100 आधार अंकों की वृद्धि है, परिभाषित लाभ दायित्व 1.21 करोड़ रुपये बढ़ जाएगा (1.27 करोड़ रूपए की कमी) (31 मार्च 2021 तक: 1.38 करोड़ रूपए की वृद्धि (1.69 करोड़ रूपए की कमी))।

उपदान के संबंध में लाभ दायित्वों की अनुमानित अवधि 9.98 वर्ष है (31 मार्च 2021 : 10.02 वर्ष)

आगामी वित्तीय वर्ष में अपनी उपदान योजना के लिए कंपनी को 11.66 करोड़ रुपये के अंशदान की उम्मीद है।

अवकाश नकदीकरण

- यदि छूट दर 100 आधार अंक अधिक (कम) है, तो परिभाषित लाभ दायित्व 6.96 करोड़ रुपये कम हो जाएगा (7.85 करोड़ रुपये की वृद्धि) (31 मार्च 2021 तक: 5.56 करोड़ रुपये की कमी (6.28 करोड़ रुपये की वृद्धि))।
- यदि आशान्वित वेतन में वृद्धि (कमी) 100 आधार अंक जाती है तो परिभाषित हितलाभ दायित्व ₹ 7.27 करोड़ बढ़ जाएगा (₹ 6.75 करोड़ की कमी) (31 मार्च 2021 : ₹ 6.03 करोड़ की वृद्धि (₹ 5.39 करोड़ रुपये की कमी))।

अवकाश नकदीकरण के मामले में हितलाभ दायित्वों का अनुमानित अवधि 9.98 वर्ष है (31 मार्च 2021 को यह अवधि : 10.02 वर्ष है)

सेवानिवृत्ति हितलाभ

- यदि छूट दर 100 आधार अंक अधिक (कम) है, तो परिभाषित लाभ दायित्व 16.75 करोड़ रुपये कम हो जाएगा (18.75 करोड़ रुपये की वृद्धि) (31 मार्च 2021 तक : 15.66 करोड़ रुपये की कमी (18.42 करोड़ रुपये की वृद्धि))।

उपरोक्त संवेदनशीलता विश्लेषण परिभाषित लाभ दायित्वों में वास्तविक परिवर्तन का प्रतिनिधित्व नहीं हो सकती है क्योंकि यह संभव नहीं है कि मान्यताओं में परिवर्तन एक दूसरे के अलगाव में घटित होंगे। कुछ मान्यताओं में सहसंबद्ध हो सकता है।

इसके अलावा, उपरोक्त संवेदनशीलता विश्लेषण को प्रस्तुत करने में, परिभाषित लाभ दायित्व के वर्तमान मूल्य को रिपोर्टिंग अवधि के अंत में प्रक्षेपित इकाई क्रेडिट विधि का उपयोग करके गणना की गई है जोकि समान है जैसेकि बैलेंसशीट में परिभाषित लाभ दायित्व की देनदारी की गणना लागू है।

पूर्व अवधि से अपने जोखिमों का प्रबंध करने हेतु कंपनी द्वारा उपयोग की जाने वाली प्रक्रिया में कोई परिवर्तन नहीं हुआ है।

नोट : 37 प्रति शेयर आय

विवरण	31 मार्च 2022	31 मार्च, 2021
बेसिक एवं डायल्यूटिड अर्जन प्रति शेयर (₹ 5/ प्रति शेयर के फेस वैल्यू पर)	17.44	8.26
कुल	17.44	8.26

कंपनी द्वारा कोई कमतर उपकरण जारी नहीं किए गए।

बेसिक एवं डायल्यूटिड अर्जन प्रति शेयर

प्रति शेयर मूल आय की गणना में उपयोग होने वाली आय और भारित औसत इक्विटी शेयरों की संख्या निम्नानुसार हैं:

(₹ करोड)

विवरण	31 मार्च 2022	31 मार्च, 2021
इक्विटी शेयरधारकों के कारण वर्ष के लिए कर पश्चात लाभ	1062.34	503.33
बेसिक की गणना और डायल्यूटिड आय प्रति शेयर	1062.34	503.33
प्रति शेयर मूल और कमतर आय के प्रयोजनों हेतु इक्विटी शेयरों की भारित औसत संख्या	60.93	60.93
फेस वैल्यू प्रति इक्विटी शेयर (₹)	5	5

लेखांकन नीतियों में परिवर्तन का प्रभाव

लेखांकन नीतियों में कोई परिवर्तन नहीं है जिसका प्रति शेयर आय अर्जित करने के लिए रिपोर्ट की गई राशि पर प्रभाव पड़ा है।

नोट 38: खंडवार सूचना

सेवाएं, जिनसे रिपोर्ट करने योग्य खण्डवार राजस्व की प्राप्ति

इस खंड में कंपनी द्वारा प्रकट की गई खंड रिपोर्टिंग को भारतीय लेखामानक 108 "ऑपरेटिंग सेगमेंट" की प्रकटीकरण आवश्यकताओं के अनुसार प्रस्तुत किया गया है।

संसाधन आवंटन के उद्देश्यों के लिए मुख्य परिचालन निर्णय निर्माता (सीओडीएम) को रिपोर्ट की गई और सेगमेंट प्रदर्शन का मूल्यांकन कंपनी में संचालित डिवीजनों पर केंद्रित है। एक्जिम और आंतरिक दो प्रमुख परिचालन डिवीजन हैं, जो आल इंडिया आधार पर संचालित हैं। ग्राहकों के विभिन्न वर्गों के आधार पर इस जानकारी का और विश्लेषण किया जाता है। कंपनी के दोनों एक्जिम और घरेलू डिवीजनों से निपटने, परिवहन और भंडारण गतिविधियों में लगे हुए हैं। प्रेजेंटेशन प्रयोजनों के लिए कंपनी ने कोई ऑपरेटिंग सेगमेंट एकत्रित नहीं किया है।

31 मार्च 2022 तक कंपनी का परिचालन खण्डवार निम्नानुसार है:

इस कंपनी को अखिल भारतीय आधार पर दो मुख्य परिचालन प्रभागों - आयात-निर्यात प्रभाग और आंतरिक प्रभाग में बाँटा गया है। इन दोनों प्रभागों के आधार पर कंपनी अपने प्राथमिक सूचना खण्ड का प्रतिवेदन करती है। आयात-निर्यात और आंतरिक खण्डों से सीधे संबंधित राजस्व और व्यय को दोनों खण्डों में विनियोजित किया गया है। संयुक्त राजस्व और व्यय को उचित आधार पर विनियोजित किया गया है। परिसंपत्ति खण्ड में सभी परिचालन परिसंपत्तियाँ शामिल हैं जिसे किसी खण्ड द्वारा प्रयोग किया जाता है और जिसमें मुख्यतः माल-सूची, विविध देनदार, नकद एवं बैंक अधिशेष, ऋण एवं अग्रिम, अन्य चल परिसंपत्ति और प्रावधानों पश्चात निवल अचल परिसंपत्ति शामिल हैं। इसी प्रकार, खण्ड-देयताओं में सभी परिचालन देयताएँ और मुख्यतः विविध लेनदार, ग्राहकों से लिया गया अग्रिम/जमा, अन्य देयताएँ एवं प्रावधान शामिल हैं। हालांकि, खण्ड परिसंपत्ति और देयताओं में करों हेतु प्रावधान सम्मिलित नहीं है। संयुक्त परिसंपत्ति और देयताओं को खण्डों में उचित आधार पर विनियोजित किया गया है।

चूंकि कंपनी का परिचालन वर्तमान में भारत के भौगोलिक क्षेत्रों तक ही सीमित है अतः इसका कोई भी प्रतिवेदनीय भौगोलिक खंड नहीं है।

खण्डवार राजस्व और परिणाम

कंपनी के परिचालन से रिपोर्ट योग्य खंड में राजस्व और परिणाम का विश्लेषण निम्नलिखित है:-

(₹ करोड में)

विवरण	एक्जिम		डोमेस्टिक		अन-अलोकेबल		कुल	
	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
राजस्व								
राजस्व खंड								
रेल भाडा आय	3,772.91	3,543.79	1,918.45	1,397.19	-	-	5,691.36	4,940.98
सडक भाडा आय	116.95	102.68	142.07	107.02	-	-	259.02	209.70

संचालन आय	743.18	670.22	166.42	119.59	-	-	909.60	789.8173
स्टोरेज एवं वेयरहाउस आय	145.19	131.23	35.96	22.04	-	-	181.15	153.27
एक्सपोर्ट आय	-	19.38	-	-	-	-	-	19.38
कोस्टल शिपिंग से आय	-	-	-	4.64	-	-	-	4.64
अन्य परिचालन आय	607.53	327.27	62.92	37.14	-	-	670.45	364.41
परिचालनों से कुल आय	5,385.76	4,794.57	2,325.82	1,687.62	-	-	7,711.58	6,482.19
घटा : घटौती/छूट	(97.11)	(81.58)	(20.02)	(15.65)	-	-	(117.13)	(97.23)
परिचालन से शुद्ध कुल राजस्व परिणाम	5,288.65	4,712.99	2,305.80	1,671.97	-	-	7,594.45	6,384.96
खण्ड परिणाम	1,173.04	646.36	172.39	48.34	-	-	1,345.43	694.70
निगम व्यय	-	-	-	-	146.88	183.76	146.88	183.76
ब्याज व्यय	-	-	-	-	54.58	33.96	54.55	33.96
असाधारण मद	-	-	-	-	0.08	83.36	0.08	83.36
कर पूर्व लाभ तथा अन्य आय							1,143.89	393.62
ब्याज एवं अन्य आय					263.13	285.48	263.13	285.48
आयकर					344.68	175.77	344.68	175.77
नेट लाभ							1,062.34	503.33

रिपोर्टेबल सेगमेंट की लेखांकन नीतियां, नोट 1 में वर्णित कंपनी की लेखांकन नीतियों के समान हैं। सेगमेंट मुनाफ़ा कर केन्द्रीय प्रशासन लागतों और निदेशकों के वेतन, निवेश आय, अन्य लाभों के आवंटन के बिना प्रत्येक सेगमेंट द्वारा अर्जित कर से पहले का लाभ और हानि, साथ ही साथ वित्त लागत का प्रतिनिधित्व करता है। यह संसाधन आवंटन के प्रयोजनों के लिए सेगमेंट प्रदर्शन का मूल्यांकन मुख्य परिचालन निर्णय निर्माता को सूचित किया गया उपाय है।

राजस्व और खर्चों को प्राथमिक रिपोर्ट करने योग्य सेगमेंट को सीधे आयोजकों के लिए आवंटित किया गया है।

खंड राजस्व और व्यय जो प्राथमिक रिपोर्टेबल सेगमेंटों के लिए सीधे पहचान योग्य नहीं हैं, को बिना शर्त के तहत प्रकट किया गया है, जो मुख्य रूप से ब्याज और अन्य आय और कॉर्पोरेट खर्च शामिल हैं। अन्य आय में किराया आय, लाभांश आय और ब्याज आय शामिल है। कॉर्पोरेट व्यय में कर्मचारी कर्मचारी लाभ व्यय, प्रशासनिक व्यय और कॉर्पोरेट कार्यालय के मूल्यहास व्यय शामिल हैं।

खंडवार परिसंपत्ति और देयताएं

विवरण	एक्जिम		डोमेस्टिक		अन अलोकेबल		(₹ करोड़ में) कुल खंड	
	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2020 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2020 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2020 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	
	खंड परिसंपत्ति	3,735.17	4,112.96	2,525.19	2,003.66			6,260.36
अविनियोजित निगम परिसंपत्ति	-	-	-	-	6,541.32	6,077.93	6,541.32	6,077.93
कुल परिसंपत्ति							12,801.68	12,194.55
खण्ड देयताएं	1,188.67	1,199.55	548.11	403.07	-	-	1,736.78	1,602.62
अविनियोजित निगम देयताएं	-	-	-	-	11,064.90	10,591.93	11,064.90	10,591.93
कुल देयताएं							12,801.68	12,194.55

खण्डों के बीच मॉनिटरिंग खण्ड निष्पादन और आवंटित संसाधनों उद्देश्य हेतु:

- क) सभी परिसंपत्तियां निवेश और निगमित कार्यालय की परिसंपत्ति के अलावा अन्य रिपोर्ट योग्य क्षेत्रों में आवंटित की जाती हैं; और
- ख) सभी देयताएं शेयर पूंजी, अन्य इक्विटी, आस्थगित कर देयताएं और निगमित कार्यालय के अन्य देयताओं के अलावा रिपोर्टेबल खंडों को आवंटित की जाती हैं। गैर-आवंटित निगम देयताओं में 10777.30 करोड़ रु. (31 मार्च 2021 तक: 10203.74 करोड़ रुपये) शेयरधारकों के फंड के खाते में है।
- ग) परिसंपत्ति और देयताएं, जिन खण्डों की अविनियोज्य के अंतर्गत प्रत्यक्ष पहचान का प्रकटीकरण नहीं किया गया है।

अन्य खंड सूचना

विवरण	एक्जिम		डोमेस्टिक		अन अलोकेबल		(₹ करोड़ में) कुल खंड	
	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
	पूंजीगत व्यय	461.00	502.38	147.54	377.73	17.02	60.84	925.56
मूल्यहास एवं परिशोधन	309.99	333.35	192.95	162.31	26.88	26.26	529.82	521.92

मूल्यहास और परिशोधन के अलावा गैर नकद व्यय	1.10	-	0.16	-	1.04	83.64	2.30	83.64
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नोट:

वर्ष के दौरान चल रहे पूंजीगत कार्य भी परिसंपत्ति, संयंत्र और उपकरण के अतिरिक्त पूंजीगत व्यय में शामिल हैं।

अन्य प्रमुख सेवाओं से आय

कंपनी की प्रमुख सेवाओं से राजस्व का विश्लेषण निम्नलिखित है।

(₹ करोड़ में)

विवरण	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
रेल भाडा आय	5,691.36	4,940.98
सडक भाडा आय	259.02	209.70
संचालन आय	909.60	789.81
स्टोरेज एवं वेयरहाउस आय	181.15	153.27
निर्यात आय	-	19.38
अन्य परिचालन आय	670.45	364.41
कोस्टल शिपिंग से आय	-	4.64
परिचालन से सकल आय	7,711.58	6,482.19
घटाएं: छूट एवं डिस्काउंट	(117.13)	(97.23)
परिचालन से नेट आय	7,594.45	6,384.96

प्रमुख ग्राहकों की सूचना

वित्त वर्ष 2021-22 में किसी भी ग्राहक ने कंपनी के राजस्व में 10% या उससे अधिक का योगदान नहीं दिया।

नोट 39: पट्टा व्यवस्था

एक पट्टेदार के रूप में

कंपनी ने भूमि, वाहन, कंटेनर, संयंत्र और मशीनरी, रेलवे वैगनों / रेक, कार्यालय परिसर, आवास प्रदान करने वाले कर्मचारियों आदि के लिए परिचालन पट्टे की व्यवस्था में विभिन्न पट्टे शर्तों के साथ शुरुआत की है।

कंपनी ने लीज पेमेंट एसोसिएट्स को कम अवधि के पट्टों (12 महीने या उससे कम की लीज अवधि वाले) और कम मूल्य की परिसंपत्तियों (3.5 लाख रुपये से कम) के पट्टे के रूप में लीज अवधि या तो सीधी-रेखा के आधार या एक और व्यवस्थित आधार पर व्यय किया है।

कंपनी ने भारतीय रेल की भूमि को टर्मिनल हेतु उपयोग करने तथा इन टर्मिनलों से परिचालन कार्य करने हेतु समझौता किया है। वित्तीय वर्ष 2019-20 तक, भारतीय रेलवे की भूमि के उपयोग के लिए देय प्रतिफल/भूमि लाइसेंस शुल्क (एलएलएफ) ऐसी भूमि पर संचालित कंटेनरों (टीईयू) की संख्या और ये रेलवे द्वारा समय-समय पर निर्धारित एलएलएफ दर के सीधे संबंध में था। तदनुसार, कंपनी ने भारतीय रेलवे द्वारा लाइसेंस प्राप्त भूमि के उपयोग के अधिकार (आरओयू) परिसंपत्ति और पट्टे की देयता को मान्यता नहीं दी।

वित्त वर्ष 2020-21 में, रेल मंत्रालय, भारत सरकार ने अपने आदेश संख्या 2015/एलएएमएल-द्वितीय/13/4 दिनांक 19.03.2020 के माध्यम से सूचित किया था कि कॉनकॉर को पट्टे पर दी गई रेलवे भूमि पर लागू एलएलएफ अब प्रभावी होगा। 01.04.2020 रेलवे की मौजूदा नीति के अनुसार यानि भूमि के मूल्य का 6%, जिसे सालाना 7% और बढ़ाया जाएगा। हालांकि, कुछ मामलों में कंपनी और भारतीय रेलवे के बीच लाइसेंस प्राप्त भूमि के क्षेत्र और मूल्य के आकलन में विसंगति है। इसके अलावा, रेल मंत्रालय ने पत्र संख्या 2020/एलएएमएल-II/13/33 दिनांक 27.01.2021 के माध्यम से लीज शुल्क के एकमुश्त भुगतान के खिलाफ कंपनी को लंबी अवधि के पट्टे पर टर्मिनलों को सौंपने पर भी विचार किया है।

लाइसेंस प्राप्त भूमि के लिए कंपनी के संभावित जोखिम की मात्रा का निर्धारण संभव नहीं है। इसलिए, कंपनी ने भारतीय रेलवे द्वारा लाइसेंस प्राप्त भूमि के उपयोग के अधिकार (आरओयू) संपत्ति और पट्टे की देयता को मान्यता नहीं दी है।

31 मार्च 2022 के अनुसार

विवरण	भूमि	भवन/ कार्यालय परिसर	संयंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रेक	कंटेनर	स्टाफ आवास	(₹ करोड में)
								अन्य (फोटोकॉपीयर एवं प्रिंटर)
मूल्यहास शुल्क	33.59	7.86	10.09	0.68	9.07	0.02	0.70	-
लीज देयताओं पर ब्याज व्यय	39.27	2.72	5.50	0.13	6.93	0.01	-	-
अल्पावधि पट्टों से संबंधित व्यय	0.09	1.22	0.59	2.50	-	-	0.07	0.06
कम मूल्य के पट्टों से संबंधित व्यय	-	-	-	0.50	-	-	-	-
परिवर्तनीय पट्टा भुगतान से संबंधित व्यय	458.76	2.31	16.15	4.39	-	-	-	-
उपयोग की परिसंपत्ति के उप-पट्टे से आय	-	-	-	-	-	-	-	-
पट्टों के लिए कुल नकद बहिर्वाह	366.36	11.01	38.16	4.14	14.10	-	0.07	0.07
परिसंपत्तियों के उपयोग से जमा	29.75	0.77	20.80	1.70	-	0.30	-	-
बिक्री और लीजबैक लेनदेन से उत्पन्न लाभ या हानि	-	-	1.60	-	-	-	-	-
रिपोर्टिंग अवधि के अंत में उपयोग की गई संपत्ति का सही मात्रा में आगे ली गई	906.60	22.19	42.19	2.25	59.30	0.28	15.48	-

31 मार्च 2021 को समाप्त वर्ष हेतु :-

विवरण	भूमि	भवन/ कार्यालय परिसर	संयंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रेक	कंटेनर	स्टाफ आवास	अन्य (फोटोकॉपियर एवं प्रिंटर)
मूल्यहास शुल्क	32.20	7.88	23.33	0.63	9.07	-	0.69	-
लीज देयताओं पर ब्याज व्यय	17.02	3.32	5.57	0.15	7.80	-	0.28	-
अल्पावधि पट्टों से संबंधित व्यय	-	1.16	3.78	1.16	-	-	0.28	-
कम मूल्य के पट्टों से संबंधित व्यय	-	0.02	-	1.92	-	-	-	0.03
परिवर्तनीय पट्टा भुगतान से संबंधित व्यय	571.31	3.16	28.56	4.61	-	-	-	-
उपयोग की परिसंपत्ति के उप-पट्टे से आय	-	-	-	-	-	-	-	-
पट्टों के लिए कुल नकद बहिर्वाह	608.56	10.51	46.19	7.30	14.10	-	0.13	0.02
परिसंपत्तियों के उपयोग से जमा	481.71	1.49	16.28	-	-	-	-	-
बिक्री और लीजबैक लेनदेन से उत्पन्न लाभ या हानि	(0.04)	-	-	0.01	-	-	-	-
रिपोर्टिंग अवधि के अंत में उपयोग की गई संपत्ति का सही मात्रा में आगे ली गई	909.13	28.58	27.65	1.15	68.38	-	16.18	-

नीचे दी गई सारणी में 31 मार्च 2022 तक पट्टे की देनदारियों के गैर-रियायती संविदात्मक परिपक्वता विश्लेषण का विवरण दिया गया है:-

विवरण	ले जाई गई राशि	1 st वर्ष में देय	2 nd वर्ष में देय	3 rd वर्ष में देय	4 th वर्ष में देय	5 th वर्ष में देय	कुल कांटेक्टिड नकद प्रवाह
लीज देनदारी	640.82	144.04	124.82	116.10	117.94	1,237.63	1,741.43

नीचे दी गई सारणी में 31 मार्च 2021 तक पट्टे की देनदारियों के गैर-रियायती संविदात्मक परिपक्वता विश्लेषण का विवरण दिया गया है:-

विवरण	ले जाई गई राशि	1 st वर्ष में देय	2 nd वर्ष में देय	3 rd वर्ष में देय	4 th वर्ष में देय	5 th वर्ष में देय	कुल कांटेक्टिड नकद प्रवाह
लीज देनदारी	618.11	143.27	117.59	114.12	141.43	1,222.80	1,739.21

कंपनी पर्याप्त भंडार बनाए रखने और पूर्वानुमान और वास्तविक नकदी प्रवाह की निरंतर निगरानी करके और वित्तीय परिसंपत्तियों और पट्टा देयताओं की परिपक्वता प्रोफाइल से मेल करके तरलता जोखिम का प्रबंधन करती है।

पट्टों के लिए पट्टा प्रतिबद्धताओं के भविष्य के नकदी बहिर्वाह के संबंध में 31 मार्च 2022 तक जो प्रकटीकरण शुरू नहीं हुए हैं:-

(₹ करोड़ में)

विवरण	0-3 वर्ष से लीज अवधि	4-5 वर्ष से लीज अवधि	6-8 वर्ष से लीज अवधि	8 वर्ष से अधिक अवधि
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पट्टों के लिए पट्टा प्रतिबद्धताओं के भविष्य के नकदी बहिर्वाह के संबंध में प्रकटीकरण जो अभी तक शुरू नहीं हुए हैं

पट्टों के लिए पट्टा प्रतिबद्धताओं के भविष्य के नकदी बहिर्वाह के संबंध में 31 मार्च 2021 तक जो प्रकटीकरण शुरू नहीं हुए हैं:-

(₹ करोड़ में)

विवरण	0-3 वर्ष से लीज अवधि	4-5 वर्ष से लीज अवधि	6-8 वर्ष से लीज अवधि	8 वर्ष से अधिक अवधि
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पट्टों के लिए पट्टा प्रतिबद्धताओं के भविष्य के नकदी बहिर्वाह के संबंध में प्रकटीकरण जो अभी तक शुरू नहीं हुए

एक ऋणदाता के रूप में: -

कंपनी ने कुछ कार्यालय परिसर और गोदामों को रद्द करने वाले परिचालन पट्टों पर दिया है।

31 मार्च 2022 को समाप्त वर्ष के लिए मान्य

आय (₹ करोड़ में)

विवरण	भूमि	भवन/कार्यालय परिसर	संयंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रेक	वेयरहाउस	स्टॉफ आवास	अन्य
न्यूनतम लीज भुगतान प्राप्त हुआ	1.17	16.26	-	-	-	27.76	0.21	-
सब लीज वसूली	-	-	-	-	-	-	0.13	-

31 मार्च 2021 को समाप्त वर्ष

(₹ करोड़ में)

विवरण	भूमि	भवन/कार्यालय परिसर	संयंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रेक	वेयरहाउस	स्टॉफ आवास	अन्य
न्यूनतम लीज भुगतान प्राप्त हुआ	1.46	16.62	-	-	-	27.71	0.20	-
सब लीज वसूली	-	-	-	-	-	-	0.09	-

ओपरेटिंग लीज

पट्टे के भुगतान की परिपक्वता विश्लेषण, प्राप्त किए गए अनदेखे पट्टे के भुगतान को दर्शाता है

31 मार्च 2022 को समाप्त वर्ष

(₹ करोड़ में)

विवरण	भूमि	भवन/कार्यालय परिसर	संयंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रेक	वेयरहाउस	स्टॉफ आवास
लीज भुगतान प्राप्त किया जाना है							
1 वर्ष	0.33	5.18	-	-	-	18.45	-
2 वर्ष	0.00	4.52	-	-	-	16.65	-
3 वर्ष	0.00	4.25	-	-	-	16.91	-
4 वर्ष	0.00	3.96	-	-	-	17.39	-
5 वर्ष	0.00	4.02	-	-	-	18.26	-
5 वर्ष बाद	0.02	19.85	-	-	-	19.18	-

31 मार्च 2021 को समाप्त वर्ष

(₹ करोड़ में)

विवरण	भूमि	भवन/कार्यालय परिसर	संयंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रेक	वेयरहाउस	स्टॉफ आवास
लीज भुगतान प्राप्त किया जाना है							
1 वर्ष	0.36	5.76	-	-	-	18.86	-
2 वर्ष	-	4.20	-	-	-	16.65	-
3 वर्ष	-	4.09	-	-	-	16.66	-
4 वर्ष	-	4.16	-	-	-	17.11	-
5 वर्ष	-	4.22	-	-	-	17.79	-
5 वर्ष बाद	-	22.64	-	-	-	18.64	-

नोट :

1. समान आर्थिक वातावरण में समान समाप्ति तिथि के साथ समान परिसंपत्तियों के पट्टों के पोर्टफोलियो के लिए एकल छूट दर लागू की गई। कंपनी ने 7% प्रति वर्ष की एकल छूट दर लागू की है और नए दर्ज किए गए अनुबंधों, यदि कोई हो, के लिए छमाही आधार पर इसकी समीक्षा करती है।

2. 12 महीने से कम की लीज अवधि के साथ पट्टों के लिए उपयोग के अधिकार की संपत्ति और देनदारियों को मान्यता नहीं देने के लिए छूट लागू की।

नोट 40: वित्तीय उपकरण

(1) पूंजी प्रबंधन

कंपनी ने अपनी पूंजी का प्रबंध यह सुनिश्चित करने के लिए करती है कि वह अपने स्टैकहोल्डरों को अधिकतम प्रतिफल देने के लिए ढांचागत पूंजी के विकल्प का प्रयोग करते हुए सतत सतर्क रहे।

कंपनी की पूंजी संरचना में कुल इक्विटी होते हैं कंपनी किसी भी बाह्य रूप से लगाए गए पूंजी आवश्यकताओं के अधीन नहीं है।

दिनांक 30.04.2018 को आयोजित बैठक में कंपनी के निदेशक मंडल ने 10/- रु. प्रत्येक के एक इक्विटी शेयर को 5/- रु. के दो इक्विटी शेयर के उप-विभाजन को मंजूरी दी है जिसके परिणामस्वरूप, डाक मतपत्र के माध्यम से शेयरधारकों से अनुमोदन लेने के बाद, कंपनी की शेयर पूंजी का भुगतान 243.72 करोड़ रु. था, जिसमें प्रत्येक 5/- रु. के 487435478 इक्विटी शेयर शामिल थे। इसके बाद, कंपनी ने शेयरधारकों के अनुमोदन की मांग के बाद 07.02.2019 को शेयरधारकों को बोनस शेयर भी आवंटित किए हैं, जिसमें बोनस शेयर 1:4 के अनुपात में जारी किए गए थे (प्रत्येक चार शेयरों के लिए एक बोनस शेयर)। परिणामस्वरूप, कंपनी की भुगतान की गई शेयर पूंजी बढ़कर 304.65 करोड़ रु. हो गई। इसमें 5/- रु. के 609294348 इक्विटी शेयर शामिल है। तदनुसार, भारतीय ले.मा. 33 की आवश्यकता के अनुसार प्रस्तुत की गई सभी अवधियों के लिए प्रति शेयर बेसिक एवं डायलुटिड आय 5/- रु. प्रति शेयर के आधार पर कुल संख्या 609294348 है।

(i) गियरिंग रेशियो

रिपोर्टिंग अवधि के अंत में कंपनी के पास कोई बकाया ऋण नहीं है तदनुसार, कंपनी के क्रमशः 31 मार्च, 2022 और 31 मार्च 2021 को शून्य गियरिंग रेशियो है।

(ii) वित्तीय साधनों की श्रेणियां

	(रु करोड़ में)	
विवरण	31 मार्च, 2022 को	31 मार्च 2021 को
परिशोधन लागत पर रिक्त		
वित्तीय परिसंपत्ति		
नकद और बैंक बैलेंस	2,887.85	2,473.21
निवेश	1,435.56	1,495.17
व्यापार प्राप्तियां	176.14	155.48
ऋण	58.52	54.77
अन्य वित्तीय परिसंपत्तियां	166.66	124.87
वित्तीय देयताएं		

व्यापार प्राप्य	423.63	270.88
अन्य वित्तीय देयताएं	1,009.24	1,015.65

(iii) वित्तीय जोखिम प्रबंधन के उद्देश्य

कंपनी का कॉर्पोरेट ट्रेजरी कार्य, जोखिम की डिग्री और परिमाण के आधार पर एक्सपोजर का विश्लेषण करके कंपनी के संचालन से संबंधित वित्तीय जोखिमों की निगरानी और प्रबंधन करता है। इन जोखिमों में बाजार जोखिम (मुद्रा जोखिम और मूल्य जोखिम सहित), क्रेडिट जोखिम और तरलता जोखिम शामिल हैं।

(iv) बाजार जोखिम

कंपनी की गतिविधियों को मुख्य रूप से विदेशी मुद्रा विनिमय दरों में होने वाले परिवर्तनों के वित्तीय जोखिमों को प्रदर्शित करते हैं।

बाजार जोखिम जोखिम संवेदनशीलता विश्लेषण का उपयोग करके मापा जाता है।

बाजार के जोखिमों या जिस तरह से इन जोखिमों को प्रबंधित और मापा जा रहा है, कंपनी के एक्सपोजर में कोई बदलाव नहीं हुआ है।

(v) विदेशी मुद्रा जोखिम प्रबंधन

कंपनी विदेशी मुद्राओं में अंकित महत्वपूर्ण लेनदेन के अधीन नहीं है कंपनी के पास विदेशी मुद्रा में आय नहीं है, लेकिन वर्ष के दौरान किए गए विदेशी मुद्रा बहिर्गमन 0.50 करोड़ रुपए (2020-21: 201.89 करोड़ रु.)। खातों में दर्ज विदेशी मुद्रा लेनदेन पर जो शुद्ध लाभ/(हानि) हुई वह नगण्य है और जोखिम दर के उतार चढ़ाव का एक्सचेंज रेट सीमित हैं।

(vi) ब्याज दर जोखिम प्रबंधन

कंपनी ने राशि उधार नहीं ली, इसलिए यह ब्याज दर जोखिम से नहीं है।

(vii) अन्य मूल्य जोखिम

कंपनी में मूल्य जोखिम नहीं है क्योंकि ऋण आधारित बिक्री योग्य प्रतिभूतियों में अपने निवेश को परिपक्वता पर संविदात्मक राशि एकत्र करने के लिए व्यापार मॉडल में आयोजित किया जाता है और उन्हें परिशोधित लागतों पर ले जाया जाता है। इस प्रकार इन निवेशों के उचित मूल्य में परिवर्तन कंपनी को प्रभावित नहीं करता है।

ये निवेश बाजार में व्यापार योग्य हैं। 31 मार्च 2022 तक इन निवेशों के बाजार मूल्य में 10% की वृद्धि/कमी के कारण रुपये में बढ़ोतरी होकर 68.95 करोड़ रु.(31 मार्च 2021 तक: 81.75 करोड़ रुपए) इन निवेशों के उचित मूल्य में वृद्धि/कमी।

(viii) क्रेडिट जोखिम प्रबंधन

क्रेडिट जोखिम यह जोखिम को दर्शाता है कि एक काउंटरपार्टी अपनी संविदात्मक दायित्वों पर चूक जाएगी जिसके परिणामस्वरूप कंपनी को वित्तीय नुकसान होगा। नोट 12 में दर्शाए गए व्यापार प्राप्तियों के संतुलन के कारण कंपनी में क्रेडिट जोखिम सीमित हैं। कंपनी की बैंक बैलेंस और मार्केटबल प्रतिभूतियों में निवेश एक प्रतिष्ठित और क्रेडिटवर्धी बैंकिंग संस्था के पास है जिसके परिणामस्वरूप प्रतिपक्षों से सीमित क्रेडिट जोखिम होता है।

सहायक कंपनियों/संयुक्त उद्यम कंपनियों की ओर से बैंक को दिए गए वित्तीय गारंटी के संबंध में कंपनी को क्रेडिट जोखिम का सामना करना पड़ता है। इस संबंध में कंपनी का अधिकतम एक्सपोजर अधिकतम राशि 57.64 करोड़ रु. है जिसका कंपनी को 31 मार्च, 2022 तक की गारंटी के अनुसार भुगतान करना पड़ सकता है (31 मार्च 2021 तक : 64.04 करोड़ रुपये हैं)।

(ix) तरलता जोखिम प्रबंधन

कंपनी पर्याप्त भंडार को बनाए रखने और सतत पूर्वानुमान और वास्तविक नकदी प्रवाह की निगरानी करके और वित्तीय परिसंपत्तियों और देनदारियों की परिपक्वता प्रोफाइल को मिलान करके तरलता जोखिम का प्रबंधन करती है।

नीचे दी गई तालिका 31 मार्च 2022 तक अनुमानित ब्याज भुगतान सहित वित्तीय देनदारियों की संविदागत परिपक्वता के बारे में जानकारी प्रदान करती है;

विवरण	आगे ले जाई गई राशि	1st वर्ष में देय	2nd वर्ष में देय	3rd वर्ष में देय	3 - 5 वर्ष में देय	5वें वर्ष बाद देय	कुल संविदात्मक नकद प्रवाह
वित्तीय देयताएं							
व्यापार प्राप्त	423.63	423.63					423.63
उधार	-	-					-
अन्य वित्तीय देयताएं	1,008.86	458.79	89.22	80.89	132.77	247.19	1,008.86
वित्तीय गारंटी अनुबंध*	0.38						-

नीचे दी गई तालिका 31 मार्च 2021 तक अनुमानित ब्याज भुगतान सहित वित्तीय देनदारियों की संविदागत परिपक्वता के बारे में जानकारी प्रदान करती है:

विवरण	आगे ले जाई गई राशि	1 वर्ष में देय	2 वर्ष में देय	3 वर्ष में देय	3 से 5 वर्ष में देय	5वें वर्ष बाद देय
वित्तीय देयताएं						
व्यापार प्राप्त	270.88	270.88				
उधार	-	-				
अन्य वित्तीय देयताएं	1,015.16	459.72	123.21	49.35	81.11	301.88
वित्तीय गारंटी अनुबंध*	0.49					

*रिपोर्टिंग अवधि के अंत में अपेक्षाओं के आधार पर, कंपनी यह मानती है कि व्यवस्था के तहत इस तरह की राशि देय नहीं होने की संभावना अधिक है। पूर्ण गारंटीकृत राशि (लेटर ऑफ कंफिडेंस) कंपनी को अधिकतम राशि का निपटान करने के लिए मजबूर किया जा सकता है यदि प्रतिपक्ष द्वारा गारंटी के लिए उस राशि का दावा ₹ 57.64 करोड़ है (31 मार्च 2021 को: ₹ 64.04 करोड़)

नीचे दी गई तालिका 31 मार्च 2022 तक अनुमानित ब्याज भुगतान सहित वित्तीय परिसंपत्तियों की संविदागत परिपक्वता के बारे में जानकारी प्रदान करती है;

विवरण	आगे ले जाई गई राशि	1 वर्ष तक देय	1-3 वर्ष में देय	4-5 वर्ष में देय	5 वर्ष से अधिक	कुल संविदात्मक नकद प्रवाह
गैर-चालू निवेश**	638.77	48.94	207.45	175.04	444.66	876.09
व्यापार प्राप्त	176.14	176.14				176.14
ऋण	58.52	11.60	15.18	9.31	22.43	58.52
अन्य वित्तीय देयताएं	141.30	74.21	46.17	0.63	20.29	141.30

नीचे दी गई तालिका 31 मार्च 2021 तक अनुमानित ब्याज सहित वित्तीय परिसंपत्तियों की संविदागत परिपक्वता के बारे में जानकारी प्रदान करती है:

विवरण	आगे ले जाई गई राशि	1 वर्ष तक देय	1-3 वर्ष में देय	3-5 वर्ष में देय	5 वर्ष से अधिक	कुल संविदात्मक नकद प्रवाह
गैर-चालू निवेश**	650.49	49.75	219.10	184.54	490.89	944.28
व्यापार प्राप्त	155.48	155.48				155.48
ऋण	54.77	10.63	19.68	12.81	11.65	54.77
अन्य वित्तीय संपत्ति	97.51	58.75	11.99	1.45	25.32	97.51

(x) उचित मूल्य माप

रिपोर्टिंग अवधि के अंत में कंपनी की वित्तीय परिसंपत्तियों और वित्तीय देनदारियों में से कोई भी उचित मूल्य पर मापा नहीं जाता है।

(xi) वित्तीय परिसंपत्तियों और वित्तीय देनदारियों का उचित मूल्य जिसे उचित मूल्य पर मापा नहीं जाता है (लेकिन उचित मूल्य खुलासे की आवश्यकता है)

विवरण	31 मार्च 2022		31 मार्च 2021	
	उचित मूल्य	को ले जाई गई राशि	को ले जाई गई राशि	उचित मूल्य
वित्तीय परिसंपत्तियां				
गैर-चल निवेश**		638.77	689.49	650.49
	स्तर 2			765.19

ब्याज सहित कर्मचारी ऋण	स्तर 2	58.52	58.52	54.77	54.77
ब्याज सहित सहायक कंपनियों को ऋण	स्तर 2	-	-	-	-
ब्याज सहित सावधि जमा	स्तर 2	2.64	2.64	2.11	2.11
व्यापार प्राप्य	स्तर 2	176.14	176.14	155.48	155.48
अन्य	स्तर 3	138.66	138.66	95.40	95.40
वित्तीय देयताएं					
व्यापार प्राप्य	स्तर 2	423.63	423.63	270.88	270.88
उधार	स्तर 2	-	-	-	-
अन्य वित्तीय देयताएं *	स्तर 2	1009.24	1009.24	1015.65	1015.65

* इन वित्तीय परिसंपत्तियों और वित्तीय देनदारियों के उचित मूल्य में कोई महत्वपूर्ण परिवर्तन नहीं है, इसलिए उचित मूल्य उसके लेवल मूल्य के बराबर है।

** इन निवेशों में केवल कर मुक्त बांड में किए गए निवेश शामिल हैं।

नोट 41: संबंधित पार्टियों के साथ लेनदेन का विवरण

41.1. संबंधित पार्टियों का नाम और संबंध का विवरण:

संयुक्त उद्यम

1. स्टार ट्रेक टर्मिनल प्राइवेट लिमिटेड
2. ट्रांसवर्ल्ड टर्मिनल्स दादरी प्राइजेट लिमिटेड (पूर्व में अल्बार्टॉस इनलैंड पोर्ट्स प्राइवेट लिमिटेड के नाम से जाना जाता है)
3. गेटवे टर्मिनल इंडिया प्राइवेट लिमिटेड
4. हिमालय टर्मिनल प्राइवेट लिमिटेड (विदेशी संयुक्त उद्यम)
5. इंडिया गेटवे टर्मिनल प्राइवेट लिमिटेड.
6. टीसीआई-कॉनकॉर मल्टीमोडल सॉल्यूशंस प्राइवेट लिमिटेड (पूर्व में इंफिनिटी लॉजिस्टिक्स सॉल्यूशंस प्राइवेट लिमिटेड के नाम से जाना जाता है)
7. कंटेनर गेटवे लिमिटेड
8. ऑलकार्गो लॉजिस्टिक्स पार्क प्रा. लिमिटेड
9. सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्राइवेट लिमिटेड.
10. अंगुल सुकिंदा रेलवे लिमिटेड
11. हलकॉन
12. पीपावाव इटीग्रेटेड लॉजिस्टिक्स - हब(पीआईएलएच)

सहायक कंपनियां

1. फ्रेश एंड हैल्दी इंटरप्राइजेज लिमिटेड (पूर्ण स्वामित्व वाली)

2. कॉनकॉर एयर लिमिटेड (पूर्ण स्वामित्व)
3. सिडकुल कॉनकॉर इन्फ्रा कंपनी लिमिटेड (आंशिक रूप से स्वामित्व)
4. पंजाब लॉजिस्टिक्स इन्फ्रास्ट्रक्चर लिमिटेड (आंशिक रूप से स्वामित्व)
5. कॉनकॉर लॉस्ट माईल लॉजिस्टिक्स लिमिटेड (पूर्ण स्वामित्व वाली) (इस कंपनी का नाम 02.03.2022 को कंपनियों के रजिस्टर से काट दिया गया है और उक्त कंपनी को भंग कर दिया गया है।)

पूर्णकालिक निदेशक/प्रमुख प्रबंधकीय कार्मिक

1. श्री वी.कल्याण रामा, अध्यक्ष एवं प्रबंध निदेशक (01.10.2016 से)
2. श्री पी.के.अग्रवाल, निदेशक (आंतरिक) (01.07.2016 से)
3. श्री संजय स्वरूप, निदेशक (अंत.वि.एवं परि.) (01.09.2016 से)
4. श्री राहुल मिथल, निदेशक(परियोजना एवं सेवाएं) (29.09.2017 से 06.10.2021 तक)
5. श्री मनोज कुमार दूबे, निदेशक(वित्त) (31.10.2018 से)
6. श्री हरीश चन्द्रा, क.निदे.(वि.एवं कं.स.)

नामित /स्वतंत्र निदेशक

1. श्री मनोज सिंह (30.09.2020 से)
2. श्री राजेश अर्गल (13.05.2021 से)
3. श्री दीपक शेट्टी (14.07.2018 से 13.07.2021 तक)
4. श्री जयशंकर एम.के. (30.07.2019 से)
5. श्री सत्येन्द्र कुमार (09.11.2021 से)
6. श्री केदाराशीष बापत (09.11.2021 से)
7. श्री चेसांग बिक्रमसिंह तेरांग (16.11.2021 से)
8. श्रीमती चंद्रा रावत (23.11.2021)

एटरप्राइजेज स्वामित्व या प्रमुख प्रबंधन कार्मिक एवं उनके संबंधियों से प्रभावित :

1. सेशासेइला पावर एंड इंजीनियरिंग प्रा.लि.
2. सेशासेइला लॉजिस्टिक्स प्रा.लि.
3. सेशासेइला इन्फ्रास्ट्रक्चर प्रा.लि.
4. सेशासेइला पावर (मंदसौर) प्रा.लि.
5. सेशासेइला पावर (धर) प्रा.लि.
6. एके-बीआईओ पावर (इंडिया) प्रा.लि.

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7. प्रजा इंजीनियरिंग सर्विस प्रा.लि.
8. वेनरान बायोटेक प्रा.लि.
9. झोनमराजू एस्टेट्स प्रा. लिमिटेड
10. इंटेका डिजी टेक्नोलॉजीज एलएलपी
11. नियो क्यूब टेक्नोलॉजी सॉल्यूशंस प्राइवेट लिमिटेड
12. क्रेडेंशियल स्टॉक ब्रोकर्स लिमिटेड
13. तोशिली कॉमक्स प्राइवेट लिमिटेड
14. सेंट्रल रेलसाइड वेयरहाउस कंपनी लिमिटेड
15. पिपावाव रेलवे कॉर्पोरेशन लिमिटेड
16. इरकॉन इंटरनेशनल कॉर्पोरेशन ऑफ इंडिया लिमिटेड
17. मुंबई रेलवे विकास निगम लिमिटेड
18. रेल विकास निगम लिमिटेड
19. सतेंद्र एंड कंपनी, चार्टर्ड एकाउंटेंट्स
20. सत्यम श्री बिल्ड होम एलएलपी
21. एस.बी. दांडेकर एंड कंपनी, चार्टर्ड एकाउंटेंट्स
22. यू टेक्नोलॉजीज प्राइवेट लिमिटेड
23. क्विकगो विनीमे प्राइवेट लिमिटेड

41.2. लेनदेन का विवरण:

41.2.1. सहायक कंपनियों के साथ लेनदेन

(₹ करोड़ में)

विवरण	फ्रेश एंड हैल्दी इंटरप्राइजेज प्रा.लि.		कॉनकॉर एयर लिमिटेड		सिडकुल कॉनकॉर इंफ्रा कंपनी लि..		पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि..		कॉनकॉर लास्ट माईल लोजिस्टिक्स लि.		कुल	
	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त
ए. परिचालन से आय	-	-	-	-	0.38	0.57	-	-	-	-	0.38	0.57
बी. किराया, अनुरक्षण शुल्क, ब्याज और लाभांश आय	-	-	11.56	2.88	0.79	0.75	1.11	0.96	-	-	13.46	4.59

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सी. पट्टेदार परिसंपत्ति से आय	-	-	-	-	-	-	-	-	-	-	-	-	-
डी. वर्ष के दौरान निवेश (निवल)	5.46	-	-	-	-	-	-	-	5.10	-	-	5.46	5.10
ई. अन्य व्यय	-	-	-	-	12.28	11.38	19.22	12.98	-	-	-	31.50	24.36

41.2.2. सहायक कंपनियों के साथ बकाया शेष

(₹ करोड़ में)

विवरण	फ्रेश एंड हैल्दी इंटरप्राइजेज प्रा.लि.		कॉनकॉर एयर लिमिटेड		सिडकुल कॉनकॉर इंफ्रा कंपनी लि..		पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि..		कॉनकॉर लास्ट माईल लोजिस्टिक्स लि.		कुल		
	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	31 मार्च 2022 को समाप्त	31 मार्च 2021 को समाप्त	
- बैंक गारंटी/बिड बांड	-	-	-	-	-	-	-	-	-	-	-	-	-
- व्यवसाय प्राप्त	-	-	-	-	0.19	0.68	0.80	0.15	-	-	0.99	0.83	
- अन्य देय	-	-	-	0.83	2.99	1.25	2.44	2.13	-	-	5.43	4.21	
- सहायक कंपनियों को ऋण/(से)	-	-	-	-	-	-	-	-	-	-	-	-	
- अग्रिम दिया गया	-	-	-	-	-	-	-	-	-	-	-	-	
- ऋण पर उपचित ब्याज	-	-	-	-	-	-	-	-	-	-	-	-	
- निवेश(कुल)	221.43	215.97	36.65	36.65	74.00	74.00	108.35	108.35	-	1.00	440.43	435.97	
- लीज पर दी गई सावधि परिसंपत्ति (मूल्य पर)	-	-	-	-	-	-	-	-	-	-	-	-	

41.2.3. संयुक्त उद्यम के साथ लेनदेन

(₹ करोड़ में)

विवरण	स्टार ट्रेक टर्मिनल प्राइवेट लिमिटेड	ट्रांसवर्ल्ड टर्मिनल्स दादरी प्राइवेट लिमिटेड (जिसे पहले अल्बार्टॉस इनलैंड पोर्ट्स प्राइवेट लिमिटेड के नाम से जाना जाता था)	गेटवे टर्मिनल इंडिया प्राइवेट लिमिटेड.	टीसीआई-कॉनकॉर मल्टीमोडल सॉल्यूशंस प्राइवेट लिमिटेड.	ऑलकार्गो लॉजिस्टिक्स पार्क प्राइवेट लिमिटेड.	सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्राइवेट लिमिटेड	अंगुल सुकिंदा	हल्कान	हिमालय टर्मिनल प्रा लि.	पीआईएलएच	कुल													
	31 मार्च 2022	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	31 मार्च 2022	31 मार्च 2021	
ए. परिचालन से राजस्व	22.41	12.74	63.85	52.53	8.22	6.01	172.69	229.87	20.16	16.33	27.84	21.33	-	-	-	-	-	-	-	-	-	-	315.17	338.51
बी. किराया, अनुरक्षण शुल्क, ब्याज और लाभांश आय	1.21	0.72	7.75	7.25	1.10	0.18	1.04	0.58	5.13	2.89	3.25	4.60	-	-	0.01	0.03	-	6.12	-	-	-	-	19.49	22.37
सी. पट्टेदार परिसंपत्ति से आय	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
डी. दशाई गए लाभ (हानि) में हिस्सा	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	2.00	2.00
ई. वर्ष के दौरान निवेश (निवल)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52.00	-	-	-	-	-	-	-	-	52.00

ई.अन्य व्यय	-	-	-	-	-	-	2.57	2.88	-	-	-	-	-	-	0.02	-	-	-	-	-	-	2.57	2.90
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41.2.4. संयुक्त उद्यमों के साथ बकाया शेष

(₹ करोड़ में)

विवरण	स्टार ट्रेक टर्मिनल प्राइवेट लिमिटेड	ट्रांसवर्ल्ड टर्मिनल्स दादरी प्राइवेट लिमिटेड (जिसे पहले अल्बाटॉस इनलैंड पोर्ट्स प्राइवेट लिमिटेड के नाम से जाना जाता था)	गेटवे टर्मिनल इंडिया प्राइवेट लिमिटेड.	टीसीआई-कॉनकॉर मल्टीमोडल सॉल्यूशंस प्राइवेट लिमिटेड.	ऑलकार्गो लॉजिस्टिक्स पार्क प्राइवेट लिमिटेड.	सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्राइवेट लिमिटेड	अंगुल सुकिंदा	हल्कान	हिमालय टर्मिनल प्रा लि.	पीआईएलएच	कुल	31 मार्च 2022	31 मार्च 2021										
-प्रतिभूति जमा प्राप्त	0.67	0.48	0.75	0.75	-	-	0.02	0.02	0.36	0.36	0.38	0.38	-	-	-	-	-	-	-	-	-	2.18	1.89
-व्यवसाय प्राप्य	-	-	-	-	-	0.02	4.47	10.37	-	-	-	-	-	-	0.15	0.15	-	-	-	-	-	4.62	10.54
-अन्य देय	-	-	-	-	-	-	0.62	0.13	-	-	-	-	-	-	-	-	-	-	-	-	-	0.62	0.13
-संयुक्त उद्यमों को ऋण/(से)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-अग्रिम प्राप्त	0.77	0.69	0.63	0.04	-	-	0.04	0.04	0.19	0.11	0.31	0.10	-	-	-	-	-	-	-	-	-	1.94	0.98
-दिया गया अग्रिम	-	-	-	-	-	0.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05

41.2.5. ट्रस्टों के साथ लेनदेन

(₹ करोड़ में)

संबंधित पार्टी का नाम	लेनदेन की प्रकृति	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष
क. ट्रस्ट में योगदान			
ए) कॉनकॉर कर्मचारी सीपीएफ ट्रस्ट	भविष्य निधि में योगदान	47.74	67.14
बी) कॉनकॉर ग्रैच्युटी ट्रस्ट	ग्रैच्युटी में अंशदान	19.10	6.57

प्रमुख प्रबंधन कार्मिकों का मुआवजा:

ए. पूर्णकालिक निदेशक एवं कंपनी सचिव

(₹ करोड़ में)

प्रमुख प्रबंधकीय कार्मिकों का नाम	अल्पावधि लाभ		सेवानिवृत्ति के बाद लाभ (भविष्य निधि/पेंशन)		अन्य दीर्घकालिक लाभ		कुल	
	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष
श्री वी.कल्याण रामा, सीएमडी	0.68	0.59	0.10	0.08	0.42	0.33	1.20	1.00
श्री पदीप कुमार अग्रवाल, डीडी	0.67	0.53	0.09	0.08	0.42	0.35	1.18	0.96
श्री संजय स्वरूप, डीआईएमओ	0.63	0.55	0.09	0.08	0.28	0.24	1.00	0.87
श्री राहुल मिथल, डीपीएस	0.35	0.49	0.04	0.08	-	0.24	0.39	0.81
श्री मनोज कुमार दूबे, डीएफ	0.56	0.41	0.07	0.07	0.13	0.09	0.76	0.57
श्री हरीश चंद्रा, क.नि.(वि.एवं कं.स.)	0.63	0.53	0.09	0.07	0.31	0.26	1.03	0.86
कुल	3.52	3.10	0.48	0.46	1.56	1.51	5.56	5.07

बी. स्वतंत्र निदेशक

मार्च, 2022 अवधि समाप्ति के लिए नामित/स्वतंत्र निदेशकों को बैठक शुल्क 0.18 करोड़ रुपये (पिछले वर्ष 0.18 करोड़ रुपये) दिया गया।

41.3. सरकार नियंत्रित इकाइयों के संबंध में प्रकटीकरण

41.3.1. सरकार नियंत्रित संस्थाओं के नाम और संबंध का विवरण जिसमें लेन-देन किया गया है:

सरकार नियंत्रित संस्थाएं

1. भारतीय रेलवे (54.80% शेयरधारिता)

41.3.2. सरकार नियंत्रित संस्थाओं के साथ लेनदेन (₹ करोड़ में)

संबंधित पार्टी का नाम	लेनदेन की प्रकृति	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष
से प्राप्त सेवाएं	रेल माल भाड़ा	4,102.87	3,455.10
क) भारतीय रेलवे	भू लाइसेंस शुल्क	465.11	646.23
	रेलवे लागत रिकवरी	8.72	3.65
		4,576.70	4,104.98

कुल लेनदेन का 80% तक सामुहिक कवर करते हुए सरकार से संबंधित कंपनी के साथ उपरोक्त लेनदेन (राजस्व/खर्च) प्रस्तुत किए गए हैं। कंपनी ने टेलीफोन, एयरट्रेवल, फ्यूल परचेज आदि ऊपर वर्णित खर्चों के लिए विभिन्न सरकार नियंत्रित कंपनियों से लेनदेन किए। ये खर्च अधिक महत्वपूर्ण मामूली, व्यक्तिगत /सामूहिक नहीं है।

41.3.3. सरकारी संबंधित संस्थाओं के साथ बकाया शेष

(₹ करोड़ में)

संबंधित पार्टी का नाम	लेनदेन की प्रकृति	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष
ए. भारतीय रेलवे	अग्रिम (निवल देय) - गैर वित्तीय परिसंपत्तियां	769.21	682.14
बी. भारतीय रेलवे	अग्रिम (निवल देय) - वित्तीय परिसंपत्तियां	(82.89)	(157.34)
सी. अधिशासी अभियंता नर्मदा परियोजना नहर	अग्रिम (निवल देय) - गैर वित्तीय परिसंपत्तियां	0.18	0.18
डी. गुजरात सरकार	अग्रिम (निवल देय) - वित्तीय परिसंपत्तियां	22.69	22.54
		709.19	547.52

कंपनी परिचालनात्मक अन्य खर्चों जैसे टेलीफोन, एयरट्रेवल, फ्यूल परचेज आदि से संबंधित ऊपर वर्णित विभिन्न सरकारी कंपनियों से लेनदेन किए हैं। ये परिचालनात्मक एवं अन्य खर्च अधिक महत्वपूर्ण मामूली, व्यक्तिगत/सामूहिक नहीं है।

41.4 गैर-नियंत्रित ब्याज वाली सहायक कंपनियों का प्रकटीकरण

(ए) समीक्षाधीन अवधि के अंत में समूह की भौतिक सहायक कंपनियों का विवरण निम्नानुसार है:

सहायक कंपनी का नाम	स्थापना एवं परिचालन का स्थान	गैर-नियंत्रित ब्याज और वोटिंग अधिकारों का अनुपात 31 मार्च, 2022 तक	31 मार्च, 2021 तक
सिडकुल कॉनकॉर इंफ्रा कंपनी लि.	सिडकुल, रूद्रपुर, उधम सिंह नगर, उत्तराखंड - 263153	26%	26%
पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि.	एससीओ-119-120, सेक्टर 17 बी, चंडीगढ़-160017	49%	49%

41.5 संबंधित पार्टी के साथ नजदीकी लेनदेन

41.6 सहायक कंपनियों में परिसंपत्तियां, देनदारियों, आय, व्यय, आकस्मिक देनदारियों और पूंजी प्रतिबद्धताओं में कंपनी का हिस्सा उपलब्ध जानकारी के अनुसार निम्नानुसार है:

(₹ करोड़ में)

विवरण	परिसंपत्ति	देयताएं	आय	व्यय	आकस्मिक देयताएं और पूंजी प्रतिबद्धताएं
पंजाब लॉजिस्टिक्स	118.32	36.37	12.67	15.69	1.45
इंफ्रास्ट्रक्चर लि.	(123.36)	(38.37)	(9.29)	(13.94)	(2.02)
सिडकुल कॉनकॉर इंफ्रा कंपनी लि.	85.89	19.08	12.24	12.08	-
	(87.99)	(21.32)	(12.56)	(12.77)	;

उपरोक्त विवरण में:

- विगत वर्ष के आंकड़े कोष्ठक में हैं।

नोट 42: आकस्मिक देयताएं एवं आकस्मिक परिसंपत्तियां

(₹करोड़ में)

विवरण	31 मार्च, 2022 तक	31 मार्च, 2021 तक
ए. बकाया साख-पत्र एवं बैंक गारंटी	116.14	129.79
बी. संयुक्त उद्यमों एवं सहायक कंपनियों के लिए बैंक गारंटी/बिड बाँड	-	-
सी. सहायक कंपनियों/संयुक्त उद्यम कंपनियों की ओर से कंपनी ने बैंक को वित्तीय गारंटी दी है।	57.64	64.04
डी. कंपनी के विरुद्ध दावे जिन्हें ऋण नहीं माना गया है और इसमें से अग्रिम/विरोध सहित भुगतान, माध्यस्थम, न्यायालय आदेश आदि की राशि घटाई गई है इसमें [667.50 करोड़ रु. (2020-21 : 615.34 करोड़ रुपये) के वे दावे सम्मिलित है जो माध्यस्थम/न्यायालय में माध्यस्थम पंचाट के विचाराधीन है।]	827.48	755.50

ई. उन आकस्मिक देयताओं को, जिनका दावा प्राप्त हो चुका है, प्रकटन के माध्यम से दर्शाया गया है और इस राशि में 23.26 करोड़ रु. (2020-21 : 42.91 करोड़ रु.) सम्मिलित है जो कंपनी को प्रतिपूर्ति योग्य है। प्रकटन में जहाँ विधिक मामले लंबित हैं, मूल दावे पर ब्याज की मांग को नहीं दर्शाया गया है क्योंकि मूल दावा ही निश्चित नहीं है। उपरोक्त दर्शाई गई आकस्मिक देयताओं हेतु कोई प्रावधान नहीं किया गया क्योंकि उपलब्ध सूचना, तथ्यों का सावधानीपूर्वक मूल्यांकन, संबंधित मामलों में विधिक पक्ष के गत अनुभव के आधार पर यह संभव नहीं है कि इससे भविष्य में कोई आर्थिक लाभ होगा।

एफ. आईसीडी/तुगलकाबाद के संपत्ति कर के लिए एसडीएमसी से प्राप्त 61.43 करोड़ रु. की मांग जबकि अधिवक्ता की राय के अनुसार पहले किताबों में संपत्ति कर का कोई प्रावधान नहीं किया जा रहा था और इस संबंध में कभी कोई मांग प्राप्त नहीं हुई थी। 61.43 करोड़ रु. में से 12.26 करोड़ रु. (2020-21: 10.76 करोड़ रु. एवं 2019-20 : 1.50 करोड़ रु.) की राशि अन्य पीएसयू अर्थात् मैसर्स डीएमआरसी पर लागू सेवा शुल्क के लिए एसडीएमसी के पास जमा कर दी गई है। माननीय दिल्ली उच्च न्यायालय द्वारा स्टे ऑर्डर दिया गया है और अंतिम आदेश की प्रतीक्षा है। 49.17 करोड़ रु. को आकस्मिक देयता में शामिल किया गया है।

जी. आयकर अधिनियम, 1961 की धारा 143(3) के तहत निर्धारण आदेशों के अनुसार, निर्धारण अधिकारी (एओ) ने कंपनी के कुछ दावों को अस्वीकार कर दिया, मुख्य रूप से निर्धारण वर्ष 2003-04 से वर्ष 2007-08 & 2009-10 से 2015-16 के लिए रेल प्रणाली के संबंध में धारा 80IA के तहत कटौती और अंतर्देशीय बंदरगाह (आईसीडी/सीएफएस) के लिए निर्धारण वर्ष 2003-04 से वर्ष 2015-16।

एच. सीआईटी (ए) द्वारा AY 2003-04 से AY 2005-06 और AY 2011-12 से AY 2015-16 के लिए रेल सिस्टम के लिए कटौती की अनुमति अपील में दी गई है और आईटीएटी/दिल्ली द्वारा AY 2006-07 से AY 2014-15 के लिए कटौती की अनुमति कॉनकॉर के पक्ष में दी गई है।

आई. अंतर्देशीय बंदरगाहों के लिए कटौती के मामले में, माननीय सर्वोच्च न्यायालय और दिल्ली उच्च न्यायालय द्वारा AY 2003-04 से AY 2005-06 और AY 2007-08 से AY 2009-10 के लिए, तथा ITAT-दिल्ली ने नि.व. 2006-07, नि.व. 2010-11 से नि.व. 2014-15 के लिए अनुमति दी गई है।

जे. माननीय आईटीएटी/दिल्ली द्वारा निर्धारण वर्ष 2013-14 के लिए एसएफआईएस स्क्रिप्स की अस्वीकृति को रद्द कर दिया गया है और विभाग ने माननीय उच्च न्यायालय/दिल्ली में आदेशों के खिलाफ अपील दायर की है। इसके अलावा, नि.व. 2015-16 के लिए एसएफआईएस स्क्रिप्स की अस्वीकृति को सीआईटी (ए) द्वारा आंशिक रूप से अनुमति दी गई है और कंपनी ने इन आदेशों के खिलाफ माननीय आईटीएटी/दिल्ली में अपील दायर की है।

के. विवादित आयकर देयताओं(ब्याज छोड़कर) का सारांश:

विवाद की प्रकृति	निर्धारण वर्ष	राशि, (₹ करोड़ में)
{ए} नियमित निर्धारण	2013-14	48.55
	2014-15	2.37
	2015-16	3.67
कुल (ए)		54.59
{बी} विभाग द्वारा दायर की गई अपीलों		
(i) सीआईटी(ए) द्वारा स्वीकृत विविध कटौतियां	2015-16	40.26
कुल (बी)		40.26
विवाद की प्रकृति	निर्धारण वर्ष	राशि, (₹ करोड़ में)
{सी} सर्विस टैक्स		
(i) (i) जेडब्ल्यूजी-एसीसी से संबंधित सेवाकर मांग का एक तिहाई हिस्सा	2002-2008	1.48
कुल (सी)		1.48
{डी} अन्य :		
(i) जल कर विवाद - कानपुर	2001-अब तक	1.48
कुल (डी)		1.48
कुल (ए+बी+सी+डी)		97.81

“कॉनकॉर ने 1320 वैगनों की आपूर्ति हेतु हिंदुस्तान इंजीनियरिंग एंड इंडस्ट्रीज लिमिटेड के साथ एक संविदा तैयार की थी। 1050 वैगनों की आपूर्ति के बाद एचईआई के द्वारा शर्तों का पालन न करने पर वित्तीय वर्ष 2004-05 में इस संविदा को समाप्त कर दिया गया। कॉनकॉर ने एचईआई को संविदा के लिए दिए गए असमायोजित अग्रिम के बदले धन वापसी हेतु 5.99 करोड़ ₹. तथा एचईआई के द्वारा संविदा की शर्तों का पालन न करने पर निष्पादन गारंटी 7.37 करोड़ ₹. की राशि भुनवा ली। इस मामले को माध्यस्थम अभिकरण को भेज दिया गया है और अभिकरण में कार्यवाही चल रही है। निष्पादन गारंटी की भुनवा ली गई। इस मामले को तीन सदस्यी माध्यस्थम अभिकरण को भेजा गया जिसने दिनांक 13.11.2013 को मैसर्स हिंदुस्तान इंजीनियरिंग एंड इंडस्ट्रीज लिमिटेड के पक्ष में बहुमत से निर्णय दिया कि उन्हें 39.58 करोड़ ₹. तथा दिनांक 22.05.2005 से 13.11.2013 तक 15% की दर से ब्याज राशि 50.37 करोड़ ₹. कुल मिलाकर 89.95 करोड़ रूपए + फैंसले की तिथि से 18% ब्याज की दर से भुगतान करने का आदेश दिया। सह-मध्यस्थ ने 14.61 करोड़ ₹. की राशि कॉनकॉर को दिए जाने का अल्पमत फैसला दिया। हिंदुस्तान इंजीनियरिंग एंड इंडस्ट्रीज लिमिटेड को दिए गए फैंसले को कॉनकॉर ने नई दिल्ली उच्च न्यायालय में दिनांक 07.03.2014 को मध्यस्थता और सुलह अधिनियम; 1996 की धारा 34 के अंतर्गत चुनौती दी है। अब सुनवाई 28.07.2022 को तय की गई।

सीमाशुल्क अधिनियम, 1962 के अंतर्गत आवश्यक, कॉनकॉर ने सीमाशुल्क विभाग के पक्ष में 24,722.83 करोड़ ₹. (गत वर्ष 26,296.33 करोड़ ₹.) का कस्टोडियन कम कैरियर बॉन्ड निष्पादित किया है। ये बॉन्ड चल प्रकृति के हैं जिसके लिए सीमाशुल्क विभाग द्वारा दावे प्रस्तुत किए जा सकते हैं। वर्ष के दौरान प्रस्तुत किए गए दावे शून्य (गत वर्ष : शून्य)।

इन मामलों के संबंध में आगे कोई प्रावधान आवश्यक नहीं माना गया है क्योंकि कंपनी को अनुकूल परिणाम की उम्मीद है। इन मामलों के संबंध में, यदि कोई हो, तो नकद प्रवाह के समय का अनुमान लगाना कंपनी के लिए संभव नहीं है। कोई भी आकस्मिक परिसंपत्ति और आकस्मिक लाभ कंपनी के लिए संभावित नहीं हैं।

नोट 43: व्यय के लिए प्रतिबद्धता

(ए) पूंजी और अन्य खाते (अग्रिमों का शुद्ध) पर निष्पादित किए जाने के लिए शेष अनुबंधों की अनुमानित राशि और इसके लिए प्रदान नहीं किया गया:

(₹ करोड़ में)

विवरण	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
संयुक्त उद्यमों और सहायक कंपनियों के संबंध में	97.33	102.79
पूंजी खाते पर	1,077.67	913.21
राजस्व खाते पर	16.12	9.17

(बी) कंपनी से संबंधित नहीं, भूमि पर सृजित परिसंपत्तियों को सक्षम करने पर पूंजीगत व्यय का विवरण निम्नानुसार है:

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
भवन	12.27	12.73
रेलवे साइडिंग	8.00	8.00
संयंत्र एवं मशीनरी	3.05	3.05
इलैक्ट्रिकल फिटिंग	2.81	2.81
फर्नीचर	0.02	0.03
अन्य	0.18	0.18
कुल	26.33	26.79

उपर्युक्त पूंजीगत व्यय से 25.38 करोड़ रुपये (विगत वर्ष : 24.88 करोड़ ₹.) लाभ-हानि खाते से पहले ही प्रभारित कर लिए गए हैं।

नोट 44: सेबी (लिस्टिंग दायित्व और प्रकटीकरण आवश्यकताएं) विनियम, 2015 के विनियमन 34 (3) और 53 (एफ) द्वारा आवश्यक प्रकटीकरण

(₹ करोड़ में)

सहायक कंपनी	वर्ष समाप्त होने के दौरान बकाया राशि		वर्ष समाप्त होने के दौरान अधिकतम राशि बकाया	
	31 मार्च 2022 को	31 मार्च 2021 को	31 मार्च 2022 को	31 मार्च 2021 को
	कॉनकॉर एयर लि.	-	-	-
फ्रेश एंड हेल्थी इंटरप्राइजेज लि	-	-	-	-

नोट 45: सीआईएफ आधार पर गणित आयातित वस्तुओं का मूल्य

(₹ करोड़ में)

विवरण	31 मार्च 2022 को समाप्त वर्ष हेतु	31 मार्च 2021 को समाप्त वर्ष हेतु
कच्चा सामान	-	-
पूंजीगत वस्तुएं	0.50	201.38
सामान और अतिरिक्त कल-पूजें	-	0.51

नोट 46: विदेशी मुद्रा में किए गए व्यय

विवरण	(₹ करोड़ में)	
	31 मार्च 2022 को समाप्त वर्ष हेतु	31 मार्च 2021 को समाप्त वर्ष हेतु
परामर्श शुल्क	-	-
अनुसंधान एवं विकास यात्रा	-	-
सदस्यता शुल्क और अभिदान	-	-
प्रशिक्षण व्यय	-	-
बाल उच्च शिक्षा - स्टॉफ	-	-
किताबें और पत्रिकाएं	-	-

नोट 47

वर्ष के दौरान कंपनी ने बेदावा कंटेनरों की नीलामी से 64.24 करोड़ रुपए (गत वर्ष 44.63 करोड़ रुपए) वसूले (नीलामी पर व्यय घटाकर)। इसमें से 17.66 करोड़ (गत वर्ष 16.84 करोड़ रुपए) सीमाशुल्क को देय/अदा किए गए, 44.74 करोड़ रुपए (गत वर्ष 27.35 करोड़ रुपए) आय में दर्शाए गए हैं और शेष राशि 1.84 करोड़ रुपए (गत वर्ष 0.44 करोड़ रुपए) चल देयताएँ के अंतर्गत दर्शायी गई है।

(ए) वर्तमान देनदारियों में कॉनकॉर/व्यावसायिक व्यवस्थाओं में विशिष्ट अचल संपत्तियों के अधिग्रहण के लिए प्राप्त अप्रयुक्त पूंजी अनुदान के लिए शून्य करोड़ रु. (31 मार्च 2021 को शून्य करोड़ रु.) शामिल हैं। 31 मार्च, 2022 को समाप्त वर्ष के लिए लाभ और हानि के विवरण में शून्य करोड़ रु. की पहचान की गई है (गत वर्ष: शून्य करोड़ रु.)।

(बी) चल देयताओं में बागवानी प्रोजेक्ट में ऑफसेटिंग दि फ्रेट अनप्रयुक्त अनुदान राशि 1.82 करोड़ रुपये (31 मार्च, 2021: 1.82 करोड़ रुपए) को राष्ट्रीय बागवानी बोर्ड से मिली राशि को भी शामिल किया गया है।

(सी) 60.90 करोड़ रुपये (गत वर्ष 65.27 करोड़ रुपये) के कुल पूंजी अनुदान में से 4.78 करोड़ रुपये (पिछले वर्ष 4.37 करोड़ रुपये) की राशि को लाभ और हानि में दर्शाया गया है और बकाया 56.12 करोड़ रुपये (गत वर्ष 60.90 करोड़ रुपये) को देनदारियों के अंतर्गत दिखाया गया है।

नोट 48 : सूक्ष्म, लघु और मध्यम उद्यम विकास अधिनियम, 2006 (एमएसएमईडी अधिनियम) के अंतर्गत सूक्ष्म, लघु और मध्यम उद्यमों के लिए देय का विवरण

विवरण	(₹ करोड़ में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
वर्ष के अंत में एमएसएमईडी अधिनियम के तहत आपूर्तिकर्ताओं को मूल राशि [संदर्भ नोट नं. 25 और 25 (ए)]	31.72	24.86

नोट : कंपनी के पास उपलब्ध सूचना के आधार पर चिन्हित पार्टियां के संबंध में प्रकट की गई है।

नोट 49: लाभांश के लिए विदेशी मुद्रा में प्रेषण

वर्ष के दौरान कंपनी ने लाभांश के कारण विदेशी मुद्रा में कोई भी राशि नहीं दी है।

कंपनी अधिनियम, 2013 के अनुसार सेवा अधिनियमों के अलावा अन्य कंपनियों के मामले में आवश्यक जानकारी के प्रकटीकरण लागू नहीं होते हैं, क्योंकि कंपनी का कोई विनिर्माण, व्यापार और वित्तीय गतिविधियां नहीं है।

नोट 50

वित्तीय वर्ष 2019-20 तक, कॉनकॉर रेलवे को पट्टे पर दी गई ट्वेंटी फुट समकक्ष इकाइयों (टीईयू) की संख्या के आधार पर रेलवे को भूमि लाइसेंस शुल्क (एलएलएफ) का भुगतान करता रहा है।

रेल मंत्रालय, भारत सरकार ने अपने आदेश संख्या 2015/एलएएमएल-द्वितीय/13/4 दिनांक 19.03.2020 के माध्यम से सूचित किया था कि कॉनकॉर को पट्टे पर दी गई रेलवे भूमि पर लागू एलएलएफ अब 01.04.2020 रेलवे की मौजूदा नीति के अनुसार यानि @ भूमि के मूल्य का 6%, जिसे सालाना 7% और बढ़ाया जाएगा।

तदनुसार, कंपनी के आकलन के अनुसार, रेलवे की मौजूदा नीति के अनुसार चालू वित्तीय वर्ष में भारतीय रेलवे को भूमि लाइसेंस शुल्क के रूप में ₹ 339.14 करोड़ की राशि का भुगतान किया गया है।

नोट 51: स्क्रिप्स का विवरण, यदि कोई हो

कंपनी भारत सरकार से भारत योजना की सेवा के लिए हकदार है। योजना के अंतर्गत एसएफआईएस स्क्रिप्स का इस्तेमाल पूंजीगत वस्तुओं के आयात के लिए ड्यूटी क्रेडिट के लिए शेयरों के जारी होने की तारीख से 24 महीने के अंदर और आंतरिक खरीद पर उत्पाद शुल्क के भुगतान हेतु किया जा सकता है।

विवरण	(₹ करोड़ में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
आदि शेष	-	60.30
वर्ष के दौरान प्राप्त	-	-
वर्ष के लिए उपयोग:		
एक्साइज ड्यूटी का भुगतान	-	-
कस्टम ड्यूटी का भुगतान	-	(19.38)
वर्ष के दौरान समाप्त हो गया	-	(40.92)
अंत शेष	-	-

नोट 52: संयुक्त उद्यमों में निवेश

ए) कंपनी के संयुक्त उद्यमों का संक्षिप्त विवरण जहां कंपनी ने निवेश किया है

विवरण	किस देश में गठन हुआ	(%) अंशधारिता
स्टॉर ट्रैक टर्मिनल्स प्रा.लि.: दादरी, यू.पी. में एक सीएफएस की स्थापना करने एवं उसे चलाने हेतु एपीएम टर्मिनल्स प्रा.लि.(पूर्व में इसे मैस्क इंडिया प्रा.लि. के नाम ख्यात) के साथ संयुक्त उद्यम।	भारत	49
ट्रांसवर्ल्ड टर्मिनल्स दादरी प्रा. लि. (पूर्व में इसे अल्बार्टोस इनलैंड पोर्ट्स प्रा.लि. के नाम ख्यात) : दादरी, यू.पी. में सीएफएस हेतु ट्रांसवर्ल्ड ग्रुप ऑफ कंपनीज के साथ संयुक्त उद्यम।	भारत	49
गेटवे टर्मिनल्स इंडिया प्रा.लि.: जे.एन.पत्तन, मुम्बई में 'थर्ड' बर्थ हेतु एपीएम टर्मिनल्स मॉरिशस लि. के साथ संयुक्त उद्यम।	भारत	26

सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्रा. लि.: दादरी, यू.पी. में सीएफएस हेतु 'एम्या लॉजिस्टिक्स प्रा. लि.' के साथ संयुक्त उद्यम।	भारत	49
हिमालयन टर्मिनल्स प्रा. लि.: बीरगंज (नेपाल) में रेल कंटेनर टर्मिनल के प्रबंधन और परिचालन हेतु नेपालीज इंटरप्राइजेज (नेपाल का इंटरस्टेट मल्टीमॉडल ट्रांसपोर्ट प्रा. लि. और नेपाल ट्रांजिट एंड वेयरहाउस कंपनी लि.) के साथ संयुक्त उद्यम।	नेपाल	40
हलकॉन: ओजर एयरपोर्ट, नासिक में एयरकार्गो कॉम्प्लेक्स एवं आईसीडी के परिचालन हेतु हिंदुस्तान एयरोनॉटिक्स लि. के साथ व्यावसायिक व्यवस्था।	भारत	50
इंडिया गेटवे टर्मिनल प्रा. लि.: कोचीन में कंटेनर टर्मिनलों की स्थापना एवं प्रबंधन हेतु दुबई पोर्ट इंटरनेशनल के साथ संयुक्त उद्यम।	भारत	11.87
टीसीआई-कॉनकॉर मल्टीमॉडल सोल्यूशन्स प्रा. लि. (पूर्व में इनफिनिट लॉजिस्टिक्स प्रा. लि. के नाम से ख्याति): यह संयुक्त उद्यम, ट्रांसपोर्ट कार्पोरेशन ऑफ इंडिया लि. के साथ गठित किया गया है ताकि देशभर में लॉजिस्टिक्स फ्रेट टर्मिनलों को स्थापित किया जा सके और समेकित लॉजिस्टिक्स सेवाएं उपलब्ध कराई जा सकें।	भारत	49
कंटेनर गेटवे लि.: गेटवे रेल फ्रेट प्रा. लि. के साथ गढ़ी हरसरूं, गुडगांव (हरियाणा) में विद्यमान रेल/सड़क मार्ग से जुड़े कंटेनर टर्मिनल के परिचालन हेतु संयुक्त उद्यम।	भारत	49
ऑलकार्गो लॉजिस्टिक्स पार्क प्रा. लि.: दादरी में सीएफएस की स्थापना एवं उसे चलाने हेतु ऑलकार्गो ग्लोबल लॉजिस्टिक्स लि. के साथ संयुक्त उद्यम।	भारत	49
अंगुल सुकिंदा रेलवे लि. : ओडिशा क्षेत्र को विकसित करने हेतु रेल विकास निगम लि., जिंदल स्टील पावर लि., ओडिशा खनन निगम, ओडिशा औद्योगिक विकास निगम और ओडिशा सरकार के साथ समस्त उद्यम।	भारत	26
पिपावाव इंटीग्रेटेड लॉजिस्टिक्स-एचयूबी (पीआईएलएच): पिपावाव पोर्ट पर लॉजिस्टिक्स सुविधा संचालित करने के लिए एक व्यापारिक व्यवस्था सेंट्रल वेयरहाउसिंग कार्पोरेशन।	भारत	50

बी) कंपनी की सहायक कंपनियों का संक्षिप्त विवरण, जहां निवेश किए गए हैं:

विवरण	किस देश में गठन हुआ	(%) अंशधारिता
फ्रैश एंड हैल्थी इंटरप्राइजेज लि.	भारत	100
कॉनकॉर एयर लि.	भारत	100

सिडकुल कॉनकॉर इंफ्रा कंपनी लि. : सिडकुल(स्टेट इंफ्रास्ट्रक्चर एंड इंडस्ट्रियल डेवलपमेंट कार्पोरेशन ऑफ उत्तराखण्ड) के साथ एक संयुक्त उद्यम।	भारत	74
पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि. : पंजाब स्टेट कंटेनर एंड वेयरहाउस कार्पोरेशन लि.(कॉनवेयर) के साथ एक संयुक्त उद्यम।)	भारत	51

सी) उपर्युक्त संयुक्त उद्यमों में परिसंपत्ति, देयताओं, आय, व्यय, आकस्मिक देयताओं एवं पूंजी प्रतिबद्धताओं में उपलब्ध जानकारी के अनुसार कॉनकॉर की अंशधारिता:

(₹ करोड़ में)

विवरण	संपत्ति	देयताएं	आय	व्यय	आकस्मिक देयताएँ एवं पूंजीगत प्रतिबद्धताएं
स्टॉर ट्रेक टर्मिनल्स प्रा.लि. #	34.07 (29.53)	10.27 (7.07)	19.74 (20.34)	17.90 (17.09)	- (1.23)
ट्रांसवर्ल्ड टर्मिनल्स दादरी प्रा. लि. (पूर्व में इसे अल्बार्ट्रेस इनलैंड पोर्ट्स प्रा.लि. के नाम ख्यात)	37.89 (40.04)	8.69 (8.78)	38.11 (32.70)	33.40 (25.98)	98.05 (98.00)
गेटवे टर्मिनल्स इंडिया प्रा.लि #	477.07 (470.02)	204.97 (196.34)	125.00 (118.40)	126.60 (120.93)	332.07 (394.50)
हिमालयन टर्मिनल्स प्रा.लि. #	9.15 (10.12)	8.25 (8.23)	0.30 (9.38)	1.28 (7.95)	10.30 (10.30)
सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्रा.लि. #	22.62 (21.98)	6.04 (6.13)	31.21 (29.24)	27.66 (25.45)	357.70 (298.90)
हलकॉन#	4.20 (4.02)	0.94 (0.79)	1.63 (1.43)	1.55 (1.39)	- -
इंडिया गेटवे टर्मिनल प्रा.लि. #	76.91 (65.29)	81.11 (78.72)	41.31 (39.51)	34.13 (29.82)	130.23 (130.41)
अंगुल सुकिंदा रेलवे लि. #	610.98 (438.38)	385.54 (214.41)	165.31 (140.68)	165.17 (140.49)	102.47 (239.48)
टीसीआई-कॉनकॉर मल्टीमॉडल सोल्यूशन्स प्रा.लि.(पूर्व में इनफिनिट लॉजिस्टिक प्रा. लि. के नाम से ख्यात)	30.26 (26.73)	19.40 (18.10)	147.51 (158.79)	144.76 (155.51)	3.28 (1.86)
ऑलकार्गो	21.77	4.55	23.08	16.62	0.04

लॉजिस्टिक्स पार्क प्रा.लि. #	(20.97)	(5.58)	(19.46)	(14.06)	(0.04)
कंटेनर गेटवे लि. #	0.05	0.04	-	-	-
	(0.04)	(0.04)	-	-	-
पिपावाव इंटीग्रेटेड लॉजिस्टिक्स हब (पीआईएलएच) #	1.24	0.40	0.16	0.39	-
	(5.09)	(0.48)	(0.22)	-	-

उपर्युक्त तालिका में :

- गत वर्ष के आंकड़े कोष्ठक में दिए गए हैं।

चालू वर्ष के आंकड़े अलेखापरीक्षित हैं।

नोट 53

कंपनी के लिए रेलवे/उसकी इकाईयों द्वारा किए गए कार्यों को पत्राचार/अनुमान/सलाह आदि के आधार पर किया जाता है।

नोट 54

दुबई पोर्ट इंटरनेशनल (डीपीआई) के साथ कॉनकॉर का संयुक्त उद्यम इंडिया गेटवे टर्मिनल प्रा.लि. (आईजीटीपीएल) जो कोचीन में कंटेनर टर्मिनल स्थापित करने के लिए है। यद्यपि इस संयुक्त उद्यम की संचित हानि (वित्त वर्ष 2021-22 के अपरिष्कृत लेखों के अनुसार) में कॉनकॉर की हिस्सेदारी 31 मार्च, 2022 तक अपने निवेश 54.60 करोड़ रुपये से अधिक है। निवेश के मूल्य में कमी के लिए कोई प्रावधान नहीं किया गया है, प्रबंधन की निरंतर समीक्षा और उचित व्यापार रणनीति के कार्यान्वयन के साथ, इस कंपनी का बदलाव अब दिखाई दे रहा है। वित्त वर्ष 2021-22 के लिए आईजीटीपीएल के अलेखापरीक्षित वित्तीय विवरणों से स्पष्ट रूप से स्थापित किया गया है।

प्रबंधन ने भारतीय लेखामानक-36 "परिसंपत्तियों की हानि" के अंतर्गत रखी गई शर्तों के अनुसार हानि के लिए इस निवेश का भी परीक्षण किया है। प्रबंधन द्वारा किए गए हानि परीक्षण के अनुसार, यह स्थापित किया गया है कि उपयोग में मूल्य अर्थात्, भविष्य की अपेक्षित नकदी प्रवाह का वर्तमान मूल्य जो उसके परिसंपत्ति के प्रदर्शन में सुधार/वृद्धि से प्राप्त होगा, निवेश के नकदी प्रवाह मूल्य से अधिक होगा। भारतीय लेखामानक-36 में कहा गया है कि यदि हानि का मूल्य उपयोग या उचित मूल्य में अपने मूल्य से अधिक है तो केवल तभी प्रदान किया जाना चाहिए।

नोट 55

(ए) फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड (एफएचईएल), कंपनी की पूर्ण स्वामित्व वाली सहायक कंपनी है। 31.03.2022 को एफएचईएल में निवेश की अग्रणीत राशि कंपनी के बहीखातों में ₹ 195.82 करोड़ है। भारतीय लेखामानक 36 "संपत्ति की हानि" के अनुसार, एक इकाई सूचना के बाहरी और आंतरिक स्रोतों के माध्यम से आकलन करेगी कि क्या कोई संकेत है कि एक संपत्ति खराब हो सकती है। वर्ष के दौरान कंपनी के संचालन में सुधार हुआ है। इसके अलावा कंपनी के प्रबंधन ने कंपनी के भविष्य के कामकाज के लिए विस्तृत योजना दी है और कंपनी के मामलों की चिंता में कोई संदेह नहीं है और इसलिए कंपनी द्वारा वित्त वर्ष 2021-22 के दौरान इंडस्ट्रीज़ 36 के तहत आवश्यक कोई हानि नहीं की गई है।

(बी) कंपनी का नाम, "कॉनकॉर लास्ट माइल लॉजिस्टिक्स लिमिटेड (सीएलएमएलएल)", जो कॉनकॉर की पूर्ण स्वामित्व वाली सहायक कंपनी है, को आरओसी, दिल्ली द्वारा 02.03.2022 के स्ट्राइक ऑफ एंड डिसॉल्यूशन के नोटिस के तहत कंपनी रजिस्टर से हटा दिया गया है। इसे ध्यान में रखते हुए, सीएलएमएलएल में निवेश को पिछले वर्षों के दौरान किए गए प्रावधानों के विरुद्ध बट्टे खाते में डाल दिया गया है, जिसमें चालू वर्ष के दौरान किए गए ₹ 0.08 करोड़ प्रावधान शामिल हैं।

नोट 56

(ए) वित्तीय वर्ष 2021-22 में, 15.17 करोड़ रु की राशि (वित्त वर्ष 2020-21 में 45.82 करोड़ रु.) का उपयोग विभिन्न सामाजिक गतिविधियों पर किया गया है जिसमें तीन जिलों यानी श्रावस्ती में स्वास्थ्य गतिविधियों को लेकर कॉनकॉर द्वारा अपनाए गए आकांक्षी जिलों के विकास सहित, कॉनकॉर कॉरपोरेट सोशल रिस्पॉन्सिबिलिटी (सीएसआर) के तहत आसिफाबाद और विशाखापत्तनम। आकांक्षी जिलों में उपरोक्त गतिविधियों के अलावा, कॉनकॉर ने अपनी सीएसआर नीति और कंपनी अधिनियम 2013 के अनुसार कई अन्य गतिविधियां भी की हैं। कुछ प्रमुख परियोजनाएं स्कूलों के लिए बुनियादी ढांचे के निर्माण, चिकित्सा उपकरणों की खरीद, अस्पतालों को ऑक्सीजन सांद्रता और वेंटिलेटर प्रदान करने से संबंधित हैं। कोविड - 19 टीकाकरण शिविर, कैंसर का पता लगाने वाले शिविर, कर्णावत प्रत्यारोपण सर्जरी, खेल सुविधाओं का उन्नयन, सामुदायिक शौचालयों का निर्माण, कौशल विकास प्रशिक्षण, पर्यावरण गतिविधियाँ, सशस्त्र सेना झंडा दिवस कोष में योगदान आदि।

(बी) कंपनी अधिनियम की धारा 135 के अंतर्गत सीएसआर गतिविधियों के संबंध में प्रकटीकरण:-

(रु करोड़ में)

विवरण	31 मार्च, 2022 तक	31 मार्च, 2021 तक
(i) वर्ष के दौरान कंपनी द्वारा खर्च की जाने वाली आवश्यक राशि	39.22	59.33
(ii) खर्च की गई राशि	15.17	45.82
(iii) वर्ष के अंत में कमी	24.05	13.51
(iv) पिछले वर्षों की कुल कमी	6.26	-

(v) सीएसआर की ओर खर्च करने के लिए आवंटित कुछ राशि का उपयोग वर्ष के दौरान नहीं किया जा सका क्योंकि कुछ परियोजनाएं, जो चल रही हैं उनको कुछ वर्षों में किया जाना है और साथ ही कोविड-19 महामारी के प्रभाव और मजदूरों, जनशक्ति, निष्पादन एजेंसियों की अनुपलब्धता के कारण आदि भी हैं।

(vi) सीएसआर गतिविधियों की प्रकृति

कंपनी अधिनियम 2013 की अनुसूची VII के प्रावधानों के अनुसार कंपनी ने सीएसआर गतिविधि के क्षेत्रों की पहचान की जिसमें स्वास्थ्य और चिकित्सा देखभाल, स्वच्छता, शिक्षा/साक्षरता वृद्धि, सामुदायिक विकास, ग्रामीण विकास, पर्यावरण संरक्षण, प्राकृतिक संसाधनों का संरक्षण और बुनियादी ढांचे का विकास शामिल है।

(vii) संबंधित पार्टियों के साथ कोई लेनदेन नहीं, उदाहरण हेतु प्रासंगिक लेखामानक के अनुसार सीएसआर व्यय के संबंध में कंपनी द्वारा नियंत्रित ट्रस्ट में योगदान।

(viii) संविदात्मक दायित्व में प्रवेश करके किए गए दायित्व के संबंध में कोई प्रावधान नहीं किया गया है।

नोट 57

अचल संपत्तियों के टाइटल डीड कंपनी के नाम पर नहीं

बैलेंस शीट में प्रासंगिक लाइन आइटम	संपत्ति की वस्तु का विवरण	सकल वहन मूल्य	के नाम पर किए गए टाइटल डीड	क्या टाइटल डीड धारक प्रमोटर/निदेशक का प्रमोटर, निदेशक या रिश्तेदार या प्रमोटर/निदेशक का कर्मचारी है	संपत्ति किस तारीख से धारित है	कंपनी के नाम नहीं होने का कारण
संपत्ति, संयंत्र और उपकरण (पीपीई)	कृष्णापट्टनम में फ्रीहोल्ड भूमि (भूमि क्षेत्र- 141.95 एकड़)	31,21,10,602.00	आंध्र प्रदेश औद्योगिक अवसंरचना निगम	लागू नहीं	21 मार्च, 18	बिक्री समझौते के खंड 3 के अनुसार, बिक्री विलेख केवल कार्यान्वयन और वाणिज्यिक उत्पादन में जाने पर ही निष्पादित किया जा सकता है। वाणिज्यिक उत्पादन अभी शुरू होना बाकी है।
संपत्ति, संयंत्र और उपकरण (पीपीई)	नागलापल्ली में आरओयू परिसंपत्ति के रूप में लीज होल्ड लैंड	8,85,542.06	दक्षिण मध्य रेलवे	लागू नहीं	21 मार्च, 18	रेलवे द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और अभी भी प्रक्रिया में है।
संपत्ति, संयंत्र और उपकरण (पीपीई)	एमएमएलपी विशाखापत्तनम में आरओयू परिसंपत्ति के रूप में लीज होल्ड लैंड (रेल कनेक्टिविटी के लिए 1.329 एकड़)	2,48,84,616.82	ईस्ट कोस्ट रेलवे	लागू नहीं	1 अप्रैल, 21	रेलवे द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और अभी भी प्रक्रिया में है।
संपत्ति, संयंत्र और उपकरण (पीपीई)	एमएमएलपी विशाखापत्तनम में आरओयू परिसंपत्ति के रूप में लीज होल्ड लैंड (मुख्य एमएमएलपी का भूमि क्षेत्र 97.08 एकड़ है)	94,28,85,681.88	विशाखापत्तनम पोर्ट ट्रस्ट	लागू नहीं	26 दिसंबर, 12	वीपीटी द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और कुछ सुधार प्रस्तावित किए गए हैं जिन्हें वीपीटी द्वारा स्वीकार किया जाना बाकी है।
संपत्ति, संयंत्र और उपकरण (पीपीई)	11.07 एकड़ के लिए एमएमएलपी विशाखापत्तनम में आरओयू परिसंपत्ति के रूप	5,07,66,486.51	विशाखापत्तनम पोर्ट ट्रस्ट	लागू नहीं	27 जून, 16	वीपीटी द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और कुछ सुधार प्रस्तावित किए गए हैं जिन्हें वीपीटी द्वारा स्वीकार किया जाना बाकी है।

	में लीज होल्ड लैंड					
संपत्ति, संयंत्र और उपकरण (पीपीई)	एमएमएलपी नया रायपुर में आरओयू परिसंपत्ति के रूप में लीज होल्ड लैंड (भूमि क्षेत्र 98.5 एकड़)	1,14,69,96,188.95	नया रायपुर विकास प्राधिकरण	लागू नहीं	2016 से लंबित	एनआरडीए से एक मसौदा समझौता मांगा गया है और अभी तक प्राप्त नहीं हुआ है। 10.03.2022 को रिमाइंडर भी जारी किया गया है।
संपत्ति, संयंत्र और उपकरण (पीपीई)	एसआरओ (रेलवे क्वार्टर) पर पट्टा	1,30,00,000.00	दक्षिण रेलवे	लागू नहीं	2010 से लंबित	आंचलिक कार्यालय, दक्षिण रेलवे के साथ लंबित पट्टा समझौता।
संपत्ति, संयंत्र और उपकरण (पीपीई)	एसआरओ (क्षेत्रीय कार्यालय भवन) में पट्टा	2,00,00,000.00	दक्षिण रेलवे	लागू नहीं	2014 से लंबित	आंचलिक कार्यालय, दक्षिण रेलवे के साथ लंबित पट्टा समझौता।
संपत्ति, संयंत्र और उपकरण (पीपीई)	आवासीय भवन	17,00,000.00	दक्षिण रेलवे	लागू नहीं	11 जून 99	आंचलिक कार्यालय, दक्षिण रेलवे के साथ लंबित पट्टा समझौता।
संपत्ति, संयंत्र और उपकरण (पीपीई)	आवासीय भवन	22,00,000.00	दक्षिण रेलवे	लागू नहीं	1 जून 99	आंचलिक कार्यालय, दक्षिण रेलवे के साथ लंबित पट्टा समझौता।
अन्य	सनथ नगर (847 वर्ग गज) में लीज होल्ड लैंड	5,04,950.00	दक्षिण मध्य रेलवे	लागू नहीं	23 सितंबर 98	चूंकि भूमि सीधे उप कलेक्टर, हैदराबाद द्वारा सड़क के डायवर्जन के उद्देश्य से सहमति के लिए सौंपी गई थी, रेलवे के साथ सहमति से कोई समझौता नहीं किया गया था।
अन्य	भूमि	42,77,24,118.77	श्यामा प्रसाद मुखर्जी पोर्ट ट्रस्ट	लागू नहीं	25 फरवरी 04	कॉनकॉर ने कोलकाता बंदरगाह से एरिया हेड और सीजीएम द्वारा कई पत्रों और बैठकों के माध्यम से रियायती पट्टा किराए के लिए अनुरोध किया है लेकिन पोर्ट का निर्णय लंबित है। कॉनकॉर ने जुलाई, 20 तक प्रस्तावित दर के 50% की दर से एलएलएफ का भुगतान किया है और यह अगस्त, 20 से लंबित है।
अन्य	भूमि	0.00	दक्षिण मध्य रेलवे	लागू नहीं	01.02.1992	भूमि पट्टा समझौता 31.01.22 को समाप्त हो गया है। कॉनकॉर ने 52406.36 वर्गमीटर के संयुक्त माप क्षेत्र के अनुसार भूमि लाइसेंसिंग समझौते के नवीनीकरण के लिए रेलवे को पत्र लिखा है लेकिन रेलवे ने अनुबंध के नवीनीकरण की आगे की प्रक्रिया के लिए 53425.2 वर्गमीटर क्षेत्र के साथ ड्राइंग पर हस्ताक्षर करने के लिए एक पत्र भेजा है। यह क्षेत्र के अंतर के लिए लंबित है।
अन्य	भूमि	0.00	दक्षिण मध्य रेलवे	लागू नहीं	26 अगस्त 16	25.08.2021 से नवीनीकरण देय है। रेलवे से भूमि के बीएम मूल्य पर भूमि लाइसेंस के

						नवीनीकरण के लिए अनुरोध किया गया है। यह रेलवे के पास लंबित है।
अन्य	भूमि	0.00	ओडिशा औद्योगिक अवसंरचना विकास निगम (आईडीसीओ)	लागू नहीं	8 जुलाई 21	निष्पादित किए जाने हेतु। लीज डीड के निष्पादन के लिए सीए द्वारा पंजीकरण और स्टाम्प शुल्क के भुगतान को मंजूरी दी गई है। शीघ्र ही लीज डीड निष्पादित की जाएगी।
अन्य	भूमि	0.00	दक्षिण पूर्व रेलवे	लागू नहीं	1 फरवरी 92	लीज डीड का निष्पादन नहीं किया गया है।
संपत्ति, संयंत्र और उपकरण (पीपीई)	भूमि	11,38,34,006.00	किसानों के नाम	-	3 मार्च 14	अधिग्रहण पूरा हो गया है लेकिन सरकारी रिकॉर्ड में अद्यतन लंबित है।

नोट 58

प्रमोटरों, निदेशकों, केएमपी और संबंधित पार्टियों (जैसाकि कंपनी अधिनियम, 2013 के तहत परिभाषित किया गया है) को अलग-अलग या संयुक्त रूप से किसी अन्य व्यक्ति के साथ ऋण की प्रकृति में कोई ऋण या अग्रिम नहीं दिया जाता है, जो कि: (ए) पर चुकाने योग्य हैं मांग; या (बी) पुनर्भुगतान की कोई शर्तें या अवधि निर्दिष्ट किए बिना।

नोट 59 : प्रमुख अनुपात

31 मार्च, 2022 और 31 मार्च, 2021 को समाप्त वर्ष के लिए विश्लेषणात्मक अनुपात निम्नलिखित हैं:-

विवरण	नूमिरेटर	डेनोमिनेटर	वर्तमान वर्ष	विगत वर्ष	टिप्पणी
(ए) वर्तमान अनुपात (समय में)	कुल मौजूदा परिसंपत्तियां	कुल मौजूदा देनदारियाँ	2.62	2.46	
(बी) ऋण-इक्विटी अनुपात (समय में)	ऋण में पट्टा देयता शामिल है	कुल इक्विटी	0.06	0.06	
(सी) ऋण सेवा कवरेज अनुपात (समय में)	ऋण सेवा के लिए उपलब्ध आय = करों के बाद शुद्ध लाभ + ब्याज + अन्य गैर नकद समायोजन	ऋण सेवाएँ = ब्याज और पट्टा भुगतान	18.50	13.20	
(डी) इक्विटी अनुपात पर वापसी (% में)	कर पश्चात शुद्ध लाभ अधिमान लाभांश (यदि कोई हो)	औसत शेयरधारक की इक्विटी	10.1%	5.0%	पिछले वित्त वर्ष की तुलना में उच्च पीएटी के कारण।
(ई) इन्वेंट्री टर्नओवर अनुपात (समय में)	बेचे गए माल या बिक्री की लागत	औसत इन्वेंट्री	लागू नहीं	लागू नहीं	
(एफ) व्यापार प्राप्त्य कारोबार अनुपात (समय में)	परिचालन से राजस्व	औसत व्यापार प्राप्तियां	45.80	40.59	
(जी) व्यापार देय टर्नओवर अनुपात (समय में)	टर्मिनल और अन्य सेवा शुल्क + अन्य खर्च	औसत व्यापार देय	15.70	23.12	राजस्व में वृद्धि के अनुरूप पिछले वित्तीय वर्ष की तुलना में उच्च टर्मिनल और अन्य सेवा शुल्क के कारण।
(एच) शुद्ध पूंजी कारोबार अनुपात (समय में)	परिचालन से राजस्व	औसत कार्यशील पूंजी (अर्थात कुल चालू परिसंपत्ति को घटाकर कुल चालू देयताएं)	3.38	3.38	

(आई) शुद्ध लाभ अनुपात (% में)	वर्ष का लाभ	परिचालन से राजस्व	14.0%	7.9%	पिछले वित्त वर्ष की तुलना में उच्च पीएटी के कारण।
(जे) नियोजित पूंजी पर वापसी (% में)	कर और वित्त लागत से पूर्व लाभ	नियोजित पूंजी = निवल मूल्य+पट्टा देयताएं	12.8%	7.4%	पिछले वित्त वर्ष की तुलना में उच्च पीएटी के कारण।
(के) निवेश पर वापसी (% में)	निवेशित धन से उत्पन्न आय	औसत निवेश	4.5%	5.1%	

नोट 60

क्रिप्टो करेंसी या वर्चुअल करेंसी का विवरण:

कंपनी ने वित्तीय वर्ष के दौरान क्रिप्टो करेंसी या वर्चुअल करेंसी में ट्रेड या निवेश नहीं किया है।

नोट 61

धारित बेनामी संपत्ति का विवरण:

कंपनी के पास बेनामी लेनदेन (निषेध) अधिनियम, 1988 के तहत कोई बेनामी संपत्ति नहीं है और उक्त अधिनियम के तहत कंपनी के खिलाफ कोई कार्यवाही शुरू या लंबित नहीं है।

नोट 62

31.03.2022 को कंपनी का कोई बकाया नहीं है और वित्तीय वर्ष 2021-22 के दौरान चालू परिसंपत्तियों की सुरक्षा के आधार पर बैंकों या वित्तीय संस्थानों से कोई धनराशि उधार नहीं ली है। इसे ध्यान में रखते हुए, कंपनी को किसी भी बैंक या वित्तीय संस्थान या अन्य ऋणदाता द्वारा विलफुल डिफॉल्टर के रूप में घोषित नहीं किया गया है और वैधानिक अवधि से परे आरओसी के साथ अभी तक कोई शुल्क या संतुष्टि दर्ज नहीं की गई है।

नोट 63

बंद कंपनियों के साथ संबंध:

कंपनी का कंपनी अधिनियम, 2013 की धारा 248 या कंपनी अधिनियम, 1956 की धारा 560 के तहत बंद की गई कंपनियों के साथ कोई लेनदेन नहीं है।

नोट 64

कंपनी ने कंपनी (परतों की संख्या पर प्रतिबंध) नियम, 2017 के साथ पठित अधिनियम की धारा 2 के खंड (87) के तहत निर्धारित परतों की संख्या से संबंधित प्रावधान का अनुपालन किया है।

नोट 65

कंपनी अधिनियम, 2013 की धारा 230 से 237 के संदर्भ में सक्षम प्राधिकारी द्वारा किसी भी व्यवस्था की योजना को मंजूरी नहीं दी गई है।

नोट 66

कंपनी को विदेशी संस्थाओं (फंडिंग पार्टी) सहित किसी भी व्यक्ति (व्यक्तियों) या इकाई (संस्थाओं) से कोई फंड प्राप्त नहीं हुआ है (चाहे लिखित रूप में दर्ज किया गया हो या अन्यथा) कि कंपनी (i) प्रत्यक्ष या अप्रत्यक्ष रूप से उधार देगी या फंडिंग

पार्टी (अंतिम लाभार्थी) द्वारा या उसकी ओर से किसी भी तरीके से पहचाने गए अन्य व्यक्तियों या संस्थाओं में निवेश करें या (ii) अंतिम लाभार्थियों की ओर से कोई गारंटी, सुरक्षा या इस तरह की कोई गारंटी प्रदान करें।

नोट 67

कंपनी का ऐसा कोई लेन-देन नहीं है जो उन खातों की किताबों में दर्ज नहीं है जिन्हें आयकर अधिनियम, 1961 के तहत कर निर्धारण में वर्ष के दौरान आय के रूप में सरेंडर या खुलासा किया गया है। इसके अलावा, पहले कोई अलिखित आय और संबंधित संपत्ति नहीं थी जिन्हें वर्ष के दौरान लेखा पुस्तकों में ठीक से दर्ज किया जाना आवश्यक था।

नोट 68

- (ए) वित्तीय विवरणों में दर्शाए गए विविध देनदारों, विविध लेनदारों और रेलवे सहित अन्य पार्टियों को दिए गए अग्रिमों की शेष राशि पुष्टि/समाधान के अधीन है।
- (बी) जब तक अन्यथा न कहा जाए, आंकड़े करोड़ रुपये में हैं। पिछले वर्ष के आंकड़ों को जहाँ भी आवश्यक समझा गया, पुनर्वर्गीकृत, पुनर्समूहित और पुनर्व्यवस्थित किया गया है।

नोट 69

वित्तीय विवरणों की स्वीकृति

वित्तीय विवरणों को 19 मई, 2022 को आयोजित बैठक में निदेशक मंडल द्वारा जारी करने के लिए अनुमोदित किया गया था।

हमारी संलग्न रिपोर्ट के संदर्भ में
कृते एस.एन.नंदा एंड कं.
चार्टर्ड अकाउंटेंट्स

निदेशक मंडल के लिए एवं उनकी ओर से

एस.एन.नंदा
साझेदार
सदस्यता सं. 005909

(वी.कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक
(डीआईएन:07201556)

(मनोज कु.दुबे)
निदेशक(वित्त)
(डीआईएन:07518387)

(हरीश चंद्रा)
क.नि.(वि.) एवं कं.स.

स्थान : नई दिल्ली

दिनांक : 19 मई, 2022

**एस.एन.नंदा एंड कंपनी
चार्टर्ड अकाउंटेंट**

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स्वतंत्र लेखापरीक्षकों की रिपोर्ट

सेवा में,
सदस्यगण,
भारतीय कंटेनर निगम लिमिटेड

स्टैंडअलोन वित्तीय विवरणों की लेखापरीक्षा पर रिपोर्ट

विशेषज्ञ मत

हमने भारतीय कंटेनर निगम लिमिटेड ("कंपनी") के वित्तीय विवरणों का ऑडिट किया है जिसमें 31 मार्च 2022 तक बैलेंसशीट, लाभ और हानि का विवरण (सभी व्यापक आय सहित), इक्विटी में बदलाव का विवरण, समाप्त वर्ष का कैश फ्लो का विवरण, वित्तीय विवरणों के नोट जिसमें महत्वपूर्ण लेखा नीतियों और अन्य व्याख्यात्मक जानकारी का सारांश शामिल है (बाद में "स्टैंडअलोन वित्तीय विवरण" के रूप में संदर्भित)।

हमारे मत और हमारी सर्वश्रेष्ठ जानकारी और हमें दिए गए स्पष्टीकरण के अनुसार, वर्णित मामले के प्रभावों को छोड़कर, हमारी रिपोर्ट के विशेषज्ञ मत अनुभाग कंपनी अधिनियम, 2013 में अपेक्षित पूर्वोक्त स्टैंडअलोन वित्तीय विवरण की जानकारी भारत में सामान्यतः स्वीकृत लेखांकन सिद्धांतों के अनुरूप 31 मार्च, 2022 को उस दिनांक को समाप्त वर्ष के लिए कंपनी के लाभ (अन्य समय आय सहित) और इसके नकद प्रवाह और इक्विटी परिवर्तन की स्थिति का सही एवं स्पष्ट रूप प्रकट करते हैं।

मत का आधार

हमने कंपनी अधिनियम, 2013 की धारा 143 (10) के तहत निर्दिष्ट मानकों के अनुसार स्टैंडअलोन वित्तीय विवरणों की ऑडिट की है। उन मानकों के तहत हमारी जिम्मेदारियों को हमारी रिपोर्ट के स्टैंडअलोन वित्तीय विवरण अनुभाग के ऑडिट के लिए ऑडिटर की जिम्मेदारियों में आगे वर्णित किया गया है। हम भारत के चार्टर्ड एकाउंटेंट्स इंस्टीट्यूट ("आईसीएआई") द्वारा जारी नैतिक आचार संहिता के अनुसार कंपनी से स्वतंत्र हैं जोकि अधिनियम के प्रावधानों के तहत स्टैंडअलोन वित्तीय विवरणों की हमारी ऑडिट के लिए प्रासंगिक हैं। वहाँ के तहत बनाए गए नियम और हमने इन आवश्यकताओं और आचार संहिता के अनुसार अपनी अन्य नैतिक जिम्मेदारियों को पूरा किया है। हम मानते हैं कि हमारे द्वारा प्राप्त ऑडिट सबूत हमारे विशेषज्ञ मत हेतु आधार प्रदान करने के लिए पर्याप्त और उपयुक्त है।

प्रमुख लेखापरीक्षा मामले

हम ध्यान आकर्षित करते हैं:

- नोट 34(ए) और 50 देखें, जो कंपनी के आकलन के आधार पर भारतीय रेलवे को पट्टे पर दी गई भूमि के लिए भूमि लाइसेंस शुल्क के भुगतान का वर्णन करता है और अंतिम नहीं है। पट्टे की शर्तों की अनिश्चितता को देखते हुए, उपयोग के अधिकार (आरओयू) का आकलन इंड एस 116 के तहत अपेक्षित नहीं किया गया है।
- विविध देनदारों, विविध लेनदारों और रेलवे सहित अन्य पार्टियों को अग्रिम की शेष राशि पुष्टि और समाधान के अधीन है, जैसाकि नोट संख्या 68 (ए) में संदर्भित है। इन शेषों में 3 वर्ष से अधिक का बकाया शामिल है। उसी का प्रभाव पता लगाने योग्य नहीं है।

इन मामलों के संबंध में हमारा निष्कर्ष संशोधित नहीं है।

प्रमुख लेखापरीक्षा मामले

मुख्य लेखापरीक्षा मामले वे मामले हैं, जो हमारे पेशेवर निर्णय में, वर्तमान अवधि के वित्तीय विवरणों की हमारी लेखापरीक्षा में सबसे महत्वपूर्ण थे। इन मामलों को समग्र रूप से वित्तीय विवरणों की हमारी लेखापरीक्षा के संदर्भ में और उन पर अपनी राय बनाने के संदर्भ में संबोधित किया गया था और हम इन मामलों पर अलग राय प्रदान नहीं करते हैं।

हमने निर्धारित किया है कि हमारी लेखापरीक्षा रिपोर्ट में संप्रेषित करने के लिए कोई प्रमुख लेखापरीक्षा मामले नहीं हैं।

स्टैंडअलोन वित्तीय विवरणों और उस पर लेखापरीक्षक की रिपोर्ट के अलावा अन्य जानकारी

कंपनी के निदेशक मंडल अन्य जानकारी के लिए जिम्मेदार है। अन्य जानकारी में प्रबंधन चर्चा और विश्लेषण, निदेशक की रिपोर्ट के अनुलग्नक सहित निदेशक की रिपोर्ट, व्यापार उत्तरदायित्व रिपोर्ट, कॉर्पोरेट प्रशासन, दस साल का वित्तीय/भौतिक निष्पादन और कंपनी की वार्षिक रिपोर्ट में शामिल सीएमडी से डेटा और पत्र शामिल हैं, लेकिन इसमें स्टैंडअलोन वित्तीय विवरण और उस पर हमारे लेखापरीक्षक की रिपोर्ट शामिल नहीं है। इस ऑडिटर की रिपोर्ट की तारीख के बाद वार्षिक रिपोर्ट हमें उपलब्ध कराए जाने की उम्मीद है।

स्टैंडअलोन वित्तीय विवरणों पर हमारी राय में अन्य जानकारी शामिल नहीं है और हम उस पर किसी भी प्रकार के आश्वासन निष्कर्ष को व्यक्त नहीं करते हैं।

स्टैंडअलोन वित्तीय विवरणों की हमारी लेखापरीक्षा के संबंध में हमारी जिम्मेदारी है कि हम ऊपर पहचानी गई अन्य जानकारी के उपलब्ध होने पर उसे पढ़ें और ऐसा करने में, इस बात पर विचार करें कि क्या अन्य जानकारी स्टैंडअलोन वित्तीय विवरणों के साथ भौतिक रूप से असंगत है या इसमें प्राप्त हमारी जानकारी ऑडिट या अन्यथा भौतिक रूप से गलत बताई गई प्रतीत होती है।

यदि, हमारे द्वारा किए गए कार्य के आधार पर, हम यह निष्कर्ष निकालते हैं कि इस अन्य जानकारी का एक भौतिक गलत विवरण है, तो हमें इस तथ्य को संप्रेषित करने की आवश्यकता है। हमारे पास इस संबंध में रिपोर्ट करने के लिए कुछ भी नहीं है।

स्टैंडअलोन वित्तीय विवरणों के लिए प्रबंधन और उन पर शासन की जिम्मेदारी

कंपनी का निदेशक मंडल कंपनी अधिनियम 2013 (अधिनियम) की धारा 134 (5) में बताए गए मामलों के लिए जिम्मेदार है, जो इन स्टैंडअलोन वित्तीय वक्तव्यों की तैयारी के संबंध में है जो वित्तीय स्थिति, वित्तीय निष्पादन का सही और निष्पक्ष दृष्टिकोण देते हैं। अधिनियम के खंड 133 के तहत भारत में आमतौर पर स्वीकार किए गए लेखांकन सिद्धांतों के अनुसार कंपनी की इक्विटी और नकदी प्रवाह में परिवर्तन इस जिम्मेदारी में कंपनी की संपत्ति की सुरक्षा के लिए और धोखाधड़ी और अन्य अनियमितताओं को रोकने और पता लगाने के लिए अधिनियम के प्रावधानों के अनुसार पर्याप्त लेखांकन रिकॉर्ड का रखरखाव भी शामिल है; उचित लेखांकन नीतियों का चयन और आवेदन; ऐसे निर्णय और अनुमान लगाना जो उचित और विवेकपूर्ण हों और पर्याप्त आंतरिक वित्तीय नियंत्रणों का कार्यान्वयन और डिजाइन, जोकि लेखा अभिलेखों की सटीकता और पूर्णता सुनिश्चित करने के लिए प्रभावी रूप से काम कर रहे थे, जो स्टैंडअलोन वित्तीय वक्तव्यों की तैयारी और प्रस्तुतीकरण एक सही और उचित दृष्टिकोण प्रस्तुत करते हैं तथा भौतिक गलतफहमी से मुक्त हैं चाहे धोखाधड़ी या त्रुटि के कारण हो।

वित्तीय वक्तव्यों को तैयार करना निदेशक मंडल की जिम्मेदारी कंपनी की क्षमता का मूल्यांकन करना, कार्यों को लिए जारी रखे जाने की क्षमता का खुलासा करना, लेखांकन की अहमियत के आधार पर या जब तक निदेशक मंडल कंपनी को बंद करने का इरादा रखता है या परिचालन जारी रखता है या ऐसा करने के लिए कोई वास्तविक विकल्प नहीं हो, फिर भी प्रबंधन की जिम्मेदारी रहेगी।

कंपनी की वित्तीय रिपोर्टिंग प्रक्रिया की देखरेख के लिए निदेशक मंडल भी जिम्मेदार हैं।

वित्तीय विवरणों की लेखापरीक्षा के लिए ऑडिटर की जिम्मेदारियां

हमारा उद्देश्य इस बारे में उचित आश्वासन प्राप्त करना है कि क्या वित्तीय विवरण एक समग्र रूप में बड़ी गलती से मुक्त हैं, चाहे धोखाधड़ी या त्रुटि के कारण हो और ऑडिटर की रिपोर्ट जारी किया जाने में हमारी राय भी शामिल है। उचित आश्वासन उच्च स्तर का आश्वासन है, लेकिन यह गारंटी नहीं है कि एसएएस के अनुसार किया गया ऑडिट हमेशा किसी बड़ी गलती

होने का पता लगाएगा। गलतफहमी धोखाधड़ी या त्रुटि से उत्पन्न हो सकती है और माना जाता है कि यदि व्यक्तिगत रूप से या कुल मिलाकर, वे उचित रूप से इन स्टैंडअलोन वित्तीय वक्तव्यों के आधार पर लिए गए उपयोगकर्ताओं के आर्थिक निर्णयों को प्रभावित करने की उम्मीद कर सकते हैं।

एसएएस के अनुसार ऑडिट के एक भाग के रूप में हम पेशेवर निर्णय लेते हैं और पूरे ऑडिट के दौरान पेशेवर संदेह रखते हैं। हम यह विचार भी रखते हैं:

- (ए) वित्तीय परिणामों में हम महत्वपूर्ण त्रुटियों गडबड़ी को चिन्हित करके जोखिमों का आकलन करते हैं चाहे ये धोखाधड़ी या त्रुटि के कारण हो तब हम उन जोखिमों के लिए जिम्मेदार ऑडिट प्रक्रियाओं का डिजाइन और निष्पादित करते हैं और ऑडिट हेतु साक्ष्य प्राप्त करते हैं जो हमारे मत को आधार प्रदान करने के लिए पर्याप्त और उचित हो। धोखाधड़ी के कारण होने वाली महत्वपूर्ण गडबड़ी जोखिम त्रुटि के परिणामस्वरूप होने वाले से अधिक खतरनाक होती है क्योंकि धोखाधड़ी में मिलीभगत, जालसाजी, जानबूझकर चूक, गलत बयानी, या आंतरिक नियंत्रण की विफलता शामिल हो सकती है।
- (बी) परिस्थितियों में उपयुक्त लेखापरीक्षा प्रक्रियाओं को डिजाइन करने के लिए लेखापरीक्षा से संबंधित आंतरिक नियंत्रण की समझ प्राप्त करें। अधिनियम की धारा 143(3)(i) के तहत, हम इस पर अपनी राय व्यक्त करने के लिए भी जिम्मेदार हैं कि क्या कंपनी के पास पर्याप्त आंतरिक वित्तीय नियंत्रण प्रणाली है और ऐसे नियंत्रणों की परिचालन प्रभावशीलता है।
- (सी) उपयोग की गई लेखांकन नीतियों की उपयुक्तता और निदेशक मंडल द्वारा किए गए लेखांकन अनुमानों और संबंधित प्रकटीकरण की तर्कसंगतता का मूल्यांकन करें।
- (डी) लेखांकन के चालू प्रतिष्ठान के आधार पर निदेशक मंडल के उपयोग की उपयुक्तता पर और प्राप्त लेखा परीक्षा साक्ष्य के आधार पर निष्कर्ष निकालें कि क्या ऐसी घटनाओं या स्थितियों से संबंधित कोई सामग्री अनिश्चितता मौजूद है जो कंपनी के चालू रहने की क्षमता पर महत्वपूर्ण संदेह पैदा कर सकती है। यदि हम यह निष्कर्ष निकालते हैं कि एक भौतिक अनिश्चितता मौजूद है तो हमें अपने लेखा परीक्षक की रिपोर्ट में वित्तीय विवरणों में संबंधित प्रकटीकरण पर ध्यान आकर्षित करना होगा या यदि ऐसे खुलासे अपर्याप्त हैं, तो हमारी राय को संशोधित करने के लिए। हमारे निष्कर्ष हमारे ऑडिटर की रिपोर्ट की तारीख तक प्राप्त ऑडिट साक्ष्य पर आधारित हैं। हालांकि, भविष्य में होने वाली घटनाओं या स्थितियों के कारण कंपनी चालू चिंता के रूप में काम करना बंद कर सकती है।
- (ई) प्रकटीकरण सहित स्टैंडअलोन वित्तीय विवरणों की समग्र प्रस्तुति, संरचना और सामग्री का मूल्यांकन करें और क्या वित्तीय विवरण अंतर्निहित लेनदेन और घटनाओं का इस तरह से प्रतिनिधित्व करते हैं जिससे निष्पक्ष प्रस्तुति प्राप्त होती है।

भौतिकता स्टैंडअलोन वित्तीय विवरणों में गलत बयानों का परिमाण है जो व्यक्तिगत रूप से या समग्र रूप से, यह संभव बनाता है कि स्टैंडअलोन वित्तीय विवरणों के उचित जानकार उपयोगकर्ता के आर्थिक निर्णय प्रभावित हो सकते हैं। हम मात्रात्मक भौतिकता और गुणात्मक कारकों पर विचार करते हैं (i) हमारे लेखा परीक्षा कार्य के दायरे की योजना बनाना और हमारे काम के परिणामों का मूल्यांकन करने में और (ii) स्टैंडअलोन वित्तीय विवरणों में किसी भी पहचाने गए गलत विवरण के प्रभाव का मूल्यांकन करने के लिए।

हम अन्य मामलों के अलावा, ऑडिट के नियोजित दायरे और समय और महत्वपूर्ण ऑडिट निष्कर्षों के बारे में शासन के प्रभारी लोगों के साथ संवाद करते हैं, जिसमें आंतरिक नियंत्रण में कोई भी महत्वपूर्ण कमियां शामिल हैं जिन्हें हम अपने ऑडिट के दौरान पहचानते हैं।

हम उन लोगों को भी प्रदान करते हैं जिन पर शासन का आरोप है कि हमने स्वतंत्रता के संबंध में प्रासंगिक नैतिक आवश्यकताओं का पालन किया है और उनके साथ सभी संबंधों और अन्य मामलों को संवाद करने के लिए जो हमारी स्वतंत्रता और जहां लागू हो, संबंधित सुरक्षा उपायों के बारे में सोचा जा सकता है।

शासन के प्रभारी के साथ संप्रेषित मामलों से, हम उन मामलों का निर्धारण करते हैं जो वर्तमान अवधि के वित्तीय विवरणों की लेखापरीक्षा में सबसे महत्वपूर्ण थे और इसलिए प्रमुख लेखापरीक्षा मामले हैं। हम अपने लेखापरीक्षक की रिपोर्ट में इन मामलों का वर्णन करते हैं जब तक कि कानून या विनियमन मामले के बारे में सार्वजनिक प्रकटीकरण को रोकता नहीं है या जब, अत्यंत दुर्लभ परिस्थितियों में, हम यह निर्धारित करते हैं कि हमारी रिपोर्ट में किसी मामले को संप्रेषित नहीं किया जाना चाहिए

क्योंकि ऐसा करने के प्रतिकूल परिणामों की उचित रूप से अपेक्षा की जाएगी इस तरह के संचार के सार्वजनिक हित के लाभों से अधिक है।

अन्य कानूनी और नियामक आवश्यकताओं पर रिपोर्ट

1. अधिनियम की धारा 143 की उपधारा (11) के अनुसार, केंद्रीय सरकार द्वारा जारी कंपनी (लेखापरीक्षकों की रिपोर्ट) आदेश, 2020 (आदेश) की आवश्यकतानुसार हम उक्त आदेश के अनुच्छेद 3 और 4 में निर्दिष्ट मामलों के विवरण लागू सीमा तक यहाँ संलग्नक ए' करते हैं।
2. भारत के नियंत्रक और महालेखापरीक्षक ने अधिनियम की धारा 143 की उपधारा (5) के संदर्भ में क्षेत्रों की जांच करने के लिए दिशा-निर्देश जारी किए हैं जिसका अनुपालन "अनुबंध बी" में दी गई है।
3. अधिनियम की धारा 143(3) के अनुसार हम यह रिपोर्ट देते हैं कि
 - (ए) हमने उन सभी जानकारियों और स्पष्टीकरणों की मांग करके प्राप्त कर लिया है जो हमारे सर्वोत्तम ज्ञान और विश्वास के अनुसार लेखापरीक्षा के प्रयोजन के लिए आवश्यक थे।
 - (बी) हमारी राय में, कंपनी द्वारा कानून द्वारा अपेक्षित उचित लेखा पुस्तकें रखी गई हैं, जैसाकि उन पुस्तकों की हमारी जांच से प्रतीत होता है।
 - (सी) बैलेंस शीट, लाभ और हानि का विवरण (अन्य व्यापक आय सहित), इक्विटी में परिवर्तन का विवरण और इस रिपोर्ट द्वारा निपटाए गए कैश फ्लो स्टेटमेंट खाते की किताबों के अनुरूप हैं।
 - (डी) हमारी राय में, उपरोक्त स्टैंडअलोन वित्तीय विवरण अधिनियम की धारा 133 के तहत निर्दिष्ट लेखांकन मानकों का अनुपालन करते हैं।
 - (ई) अधिसूचना संख्या के अनुसार कंपनी मामलों के मंत्रालय द्वारा जारी जी.एस.आर.463(ई) दिनांक 5 जून, 2015, अधिनियम की धारा 164(2) निदेशकों की अयोग्यता के संबंध में कंपनी पर लागू नहीं है क्योंकि यह एक सरकारी कंपनी है।
 - (एफ) कंपनी की वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण की पर्याप्तता और ऐसे नियंत्रणों की परिचालन प्रभावशीलता के संबंध में, "अनुलग्नक सी" में हमारी अलग रिपोर्ट देखें।
 - (जी) लेखापरीक्षक की रिपोर्ट में शामिल किए जाने वाले अन्य मामलों के संबंध में कॉर्पोरेट मामलों के मंत्रालय द्वारा जारी जीएसआर 463 (ई) दिनांक 5 जून, 2015 प्रबंधकीय पारिश्रमिक के संबंध में अधिनियम की धारा 197(16) कंपनी पर लागू नहीं है क्योंकि यह एक सरकारी कंपनी है।
 - (एच) कंपनी (लेखापरीक्षा और लेखा परीक्षक) नियम, 2014 के नियम 11 के अनुसार लेखापरीक्षक की रिपोर्ट में शामिल किए जाने वाले अन्य मामलों के संबंध में, हमारी राय में और हमारी सर्वोत्तम जानकारी के अनुसार और दिए गए स्पष्टीकरण के अनुसार हम:
 - i. कंपनी ने अपने वित्तीय विवरणों में लंबित मुकदमों/मध्यस्थता के वित्तीय स्थिति पर प्रभाव का खुलासा किया है - वित्तीय विवरणों के लिए नोट 42 देखें;
 - ii. कंपनी के पास व्युत्पन्न अनुबंधों सहित कोई दीर्घकालिक अनुबंध नहीं था जिसके लिए कोई वास्तविक नुकसान हुआ था।
 - iii. कंपनी द्वारा निवेशक शिक्षा और संरक्षण कोष में अंतरित करने के लिए आवश्यक राशियों को स्थानांतरित करने में कोई देरी नहीं की गई है।
 - iv. (क) कंपनी के प्रबंधन ने हमें बताया है कि उनके सर्वोत्तम ज्ञान और विश्वास के अनुसार, कोई भी फंड (जो व्यक्तिगत रूप से या कुल मिलाकर महत्वपूर्ण है) को उन्नत या उधार या निवेश नहीं किया गया है (या तो उधार ली गई फंड या शेयर प्रीमियम या किसी अन्य से स्रोत या प्रकार की निधि) कंपनी द्वारा किसी अन्य व्यक्ति या संस्था में, विदेशी संस्था ("मध्यस्थ") सहित, इस समझ के साथ, चाहे लिखित रूप में दर्ज किया गया हो या अन्यथा, कि मध्यस्थ सीधे या सीधे उधार देगा या इसमें निवेश करेगा अन्य व्यक्तियों या संस्थाओं की पहचान किसी भी तरीके से या कंपनी की ओर से या इस तरह की किसी भी सहायक कंपनी

("अल्टीमेट बेनिफिशरीज") की ओर से की जाती है या अंतिम लाभार्थियों की ओर से कोई गारंटी, सुरक्षा या इसी तरह की कोई गारंटी प्रदान करती है।

(बी) कंपनी के प्रबंधन ने हमें प्रतिनिधित्व किया है कि, उनके सर्वोत्तम ज्ञान और विश्वास के अनुसार, कंपनी या ऐसी किसी भी सहायक कंपनी द्वारा किसी भी व्यक्ति या संस्था से कोई फंड (जो व्यक्तिगत रूप से या कुल मिलाकर सामग्री है) प्राप्त नहीं किया गया है, विदेशी संस्था ("फंडिंग पार्टियां") सहित, इस समझ के साथ, चाहे लिखित रूप में दर्ज किया गया हो या अन्यथा, कंपनी प्रत्यक्ष या अप्रत्यक्ष रूप से, किसी भी तरह से पहचाने गए अन्य व्यक्तियों या संस्थाओं में उधार या निवेश करेगी, जो भी कभी भी या उसकी ओर से फंडिंग पार्टी ("अंतिम लाभार्थी") या अंतिम लाभार्थियों की ओर से कोई गारंटी, सुरक्षा या इसी तरह की कोई गारंटी प्रदान करते हैं।

(सी) लेखापरीक्षा प्रक्रियाओं के आधार पर जिन्हें कंपनी पर हमारे द्वारा निष्पादित परिस्थितियों में उचित और उपयुक्त माना गया है, हमारे संज्ञान में ऐसा कुछ भी नहीं आया है जिससे हमें विश्वास हो कि नियम के उप-खंड (i) और (ii) के तहत अभ्यावेदन 11 (ई), जैसाकि ऊपर (ए) और (बी) के तहत प्रदान किया गया है, में कोई भी महत्वपूर्ण गलत विवरण है।

(v) जैसाकि स्टैंडअलोन वित्तीय विवरणों के नोट 19.2 में कहा गया है

(क) पिछले वर्ष में प्रस्तावित अंतिम लाभांश, वर्ष के दौरान कंपनी द्वारा घोषित और भुगतान किया गया, अधिनियम की धारा 123 के अनुसार लागू है।

(ख) वर्ष के दौरान और इस रिपोर्ट की तारीख तक कंपनी द्वारा घोषित और भुगतान किया गया अंतरिम लाभांश अधिनियम की धारा 123 के अनुपालन में है।

(सी) कंपनी के निदेशक मंडल ने वर्ष के लिए अंतिम लाभांश का प्रस्ताव दिया है जो आगामी वार्षिक आम बैठक में सदस्यों के अनुमोदन के अधीन है। प्रस्तावित लाभांश की राशि अधिनियम की धारा 123 के अनुसार लागू है।

कृते एस.एन.नंदा एंड कंपनी
चार्टर्ड अकाउन्टेंट्स
एफआरएन: 000685N

दिनांक : 19 मई, 2022
स्थान : नई दिल्ली

हस्ता/-
एस.एन.नंदा
साझेदार
सदस्य सं. 005909
यूडीआईएन: 22005909AJGHFV7639

स्वतंत्र लेखापरीक्षा रिपोर्ट का अनुलग्नक - ए

(सम तिथि के भारतीय कंटेनर निगम लिमिटेड के सदस्यों को हमारी रिपोर्ट के शीर्षक "अन्य कानूनी और नियामक आवश्यकताओं पर रिपोर्ट" अनुभाग के तहत पैराग्राफ -1 का संदर्भ)

हमारी सर्वोत्तम जानकारी के अनुसार और कंपनी द्वारा हमें प्रदान किए गए स्पष्टीकरण और लेखा-बहियों और अभिलेखों की सामान्य लेखापरीक्षा में हमारे द्वारा जांच की गई के अनुसार, हम रिपोर्ट करते हैं कि:

- i. कंपनी की संपत्ति, संयंत्र और उपकरण और अमूर्त संपत्ति के संबंध में:
 - (a) (A) कंपनी ने पूर्ण विवरण दिखाते हुए उचित रिकॉर्ड बनाए रखा है, जिसमें मात्रात्मक विवरण और संपत्ति, संयंत्र और उपकरण की स्थिति और उपयोग के अधिकार के प्रासंगिक विवरण शामिल हैं।
(B) कंपनी ने अमूर्त संपत्ति का पूरा विवरण दिखाते हुए उचित रिकॉर्ड बनाए रखा है।
 - (b) कंपनी के पास वार्षिक आधार पर अचल संपत्तियों के भौतिक सत्यापन का एक कार्यक्रम है, जो हमारी राय में कंपनी के आकार और उसके व्यवसाय की प्रकृति के संबंध में उचित है। वर्ष के दौरान प्रबंधन द्वारा अचल संपत्ति के कुछ हिस्से का भौतिक सत्यापन किया गया जिसके अनुसार भौतिक अचल संपत्ति में कोई कमी ध्यान में नहीं आई है।
 - (c) कंपनी के अभिलेखों की हमारी जांच के आधार पर, हम रिपोर्ट करते हैं कि, स्व-निर्मित भवनों के संबंध में शीर्षक और अन्य सभी अचल संपत्तियों के शीर्षक (संपत्तियों के अलावा जहां कंपनी पट्टेदार है और पट्टा समझौतों को विधिवत रूप से निष्पादित किया जाता है) संपत्ति, संयंत्र और उपकरण के तहत शामिल वित्तीय विवरणों में खुलासा किया गया है, परिशिष्ट-ए में दिए गए मामलों को छोड़कर, जहां अचल संपत्तियों के शीर्षक विलेख नाम पर नहीं रखे गए हैं, को छोड़कर बैलेंस शीट की तारीख में कंपनी के नाम पर रखा गया है।
 - (d) कंपनी ने वर्ष के दौरान अपनी किसी भी संपत्ति, संयंत्र और उपकरण (उपयोग के अधिकार सहित) और अमूर्त संपत्ति का पुनर्मूल्यांकन नहीं किया है।
 - (e) बेनामी लेनदेन (निषेध) अधिनियम, 1988 (2016 में संशोधित) और उसके तहत बनाए गए नियमों के तहत किसी भी बेनामी संपत्ति को रखने के लिए वर्ष के दौरान 31 मार्च, 2022 को कंपनी के खिलाफ कोई कार्यवाही शुरू नहीं की गई है या लंबित नहीं है।
- ii. (a) कंपनी ने वर्ष के अंत में इन्वेंट्री का भौतिक सत्यापन किया है। हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, इस तरह के सत्यापन के दौरान कोई भौतिक विसंगतियां नहीं देखी गईं।
(b) कंपनी को चालू परिसंपत्तियों की सुरक्षा के आधार पर वर्ष के दौरान किसी भी समय कुल मिलाकर ₹5 करोड़ से अधिक की कार्यशील पूंजी सीमा स्वीकृत नहीं की गई है और इसलिए खंड 3(ii)(बी) आदेश का लागू नहीं है।
- iii. कंपनी ने वर्ष के दौरान फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड, इसकी पूर्ण स्वामित्व वाली सहायक कंपनी में शेयर पूंजी के रूप में 5.46 करोड़ रुपये का निवेश किया है और एचडीएफसी बैंक को 70.00 करोड़ रुपये की गारंटी प्रदान की है। हालांकि, कंपनी ने कंपनियों, फर्मों, सीमित देयता भागीदारी या किसी अन्य पक्ष को सुरक्षित या असुरक्षित ऋण की प्रकृति में कोई सुरक्षा प्रदान नहीं की है या कोई ऋण या अग्रिम प्रदान नहीं किया है, जिसके संबंध में:
 - a. कंपनी ने एचडीएफसी बैंक को कंपनी की सहायक कंपनी मेसर्स पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड (पीएलआईएल) को एचडीएफसी बैंक द्वारा दिए गए ऋण के लिए 70 करोड़ रुपये की गारंटी प्रदान की है। इसके अलावा, कंपनी ने वर्ष के दौरान ऋण की प्रकृति में कोई ऋण या अग्रिम प्रदान नहीं किया है या किसी अन्य संस्था को सुरक्षा प्रदान नहीं की है। उपरोक्त के संबंध में विवरण नीचे दिया गया है:
 - i. यह उपखंड लागू नहीं होता है।
 - ii. वर्ष के दौरान प्रदान की गई गारंटी की कुल राशि शून्य है और ऐसी गारंटी के संबंध में बकाया राशि 31.03.2022 को 57.64 करोड़ रुपये है।
 - b. हमारी राय में, वर्ष के दौरान किए गए निवेश, प्रथम दृष्टया, कंपनी के हित के प्रतिकूल नहीं हैं।

- c. कंपनी ने ऋण और अग्रिम नहीं दिए हैं, इसलिए आदेश के खंड 3(iii)E, (डी), (ई) और (एफ) के तहत रिपोर्टिंग लागू नहीं है।
- iv. हमारी राय में और हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, कंपनी ने दिए गए ऋण, किए गए निवेश और गारंटी और प्रदान की गई प्रतिभूतियों के संबंध में कंपनी अधिनियम, 2013 की धारा 185 और 186 के प्रावधानों का अनुपालन किया है।
- v. कंपनी ने किसी भी जमा या राशि को स्वीकार नहीं किया है जिसे जमा माना जाता है। इसलिए, आदेश के खंड 3(v) के तहत रिपोर्ट लागू नहीं होती है।
- vi. कंपनी द्वारा की जाने वाली व्यावसायिक गतिविधियों के लिए कंपनी अधिनियम, 2013 की धारा 148 की उप-धारा (1) के तहत केंद्र सरकार द्वारा लागत रिकॉर्ड का रखरखाव निर्दिष्ट नहीं किया गया है। इसलिए, आदेश के खंड 3(vi) के तहत रिपोर्टिंग कंपनी पर लागू नहीं होती है।
- vii. सांविधिक देय राशि के संबंध में:
- (a) हमारी राय में, कंपनी आम तौर पर माल और सेवा कर, भविष्य निधि, कर्मचारी राज्य बीमा, आयकर, बिक्री कर, सेवा कर, सीमा शुल्क, उत्पाद शुल्क, मूल्य वर्धित कर सहित निर्विवाद वैधानिक बकाया जमा करने में नियमित रही है। उपकर और अन्य सामग्री वैधानिक देय जो उपयुक्त प्राधिकारियों के साथ उस पर लागू होते हैं। 31 मार्च, 2022 तक देय होने की तारीख से छह महीने से अधिक की अवधि के लिए माल और सेवा कर, भविष्य निधि, कर्मचारी राज्य बीमा, आयकर, बिक्री कर, सेवा कर, सीमा शुल्क, उत्पाद शुल्क, मूल्य वर्धित कर, उपकर और अन्य सामग्री वैधानिक बकाया के संबंध में कोई भी निर्विवाद राशि देय नहीं थी।
- (b) उप-खंड (ए) में संदर्भित सांविधिक बकाया का विवरण, जिसे विवादों के कारण 31 मार्च, 2022 तक जमा नहीं किया गया है, नीचे दिया गया है:

अधिनियम का नाम	बकाया की प्रकृति	राशि (करोड़ रुपये में)	अवधि जिससे राशि संबंधित है	फोरम जहां विवाद लंबित है	विवाद की स्थिति
सेवा कर	सेवा कर जुर्माना	1.48 रुपये	सितंबर, 2002 – जून, 2008	सीईएसटीएटी बेंगलोर	1) कुल विवादित राशि का एक तिहाई हिस्सा। 2) संयुक्त उद्यम द्वारा जमा नहीं की गई विवादित राशि के विरुद्ध स्थगन आदेश प्राप्त किया गया है।
आयकर	के लिए कटौती की अस्वीकृति: एसएफआईसी स्क्रिप्स	रु. 149.63 (ब्याज को छोड़कर - 48.55 रुपये)	नि.वर्ष - 2013-14	आयकर विभाग	एसएफआईएस के मामले में पीआर सीआईटी के आदेश को रद्द कर दिया गया है और कॉनकॉर के पक्ष में अनुमति दी गई है, हालांकि, धारा 143(3) के तहत पारित एओ के आदेश के खिलाफ सीआईटी अपील दायर की गई है। आर.डब्ल्यू.एस. आईटी अधिनियम के 263।

					<p>प्राप्त सूचना के अनुसार (आईटीबीए/ एनएफएसी/एफ/एपीएल_ 1/2021- 22/1039533114(1) आईटी अधिनियम 1961 की धारा 250 के तहत, सीआईटी (ए) के साथ फेसलेस मूल्यांकन सुविधा के माध्यम से आयकर पोर्टल पर नई अपील दायर की गई है। सुनवाई के लिए नियत समय पर तिथि दी जाएगी। इसका प्रावधान कर बहीखातों में दिखाई दे रहा है।</p>
आयकर	<p>के लिए कटौती की अस्वीकृति: 1) भूमि पर मूल्यहास 2) पूर्व अवधि व्यय</p>	<p>₹.5.46+ 1.51 (ब्याज को छोड़कर - 2.37 रुपये)</p>	नि.वर्ष - 2014-15	आयकर विभाग	<p>माननीय आईटीएटी ने मामले को खारिज कर दिया है, और वर्तमान में यह मुद्दा आयकर विभाग के स्तर पर लंबित है। इसी मामले को कॉनकॉर के पक्ष में नि.व. 2007-08, 2009-10 और 2010-11 के लिए एओ द्वारा अनुमति दी गई है। एओ ने आदेश के तहत धारा 147/143(3) के तहत मामले को फिर से खोल दिया है और कॉनकॉर ने 03-01-2020 को एओ के आदेश के खिलाफ अपील दायर की है, जिसकी सुनवाई 11-02-2021 को हुई थी। इसका प्रावधान कर बहीखातों में दिखाई दे रहा है।</p>

आयकर	के लिए कटौती की अस्वीकृति: 1) एसएफआईसी स्क्रिप्स 2) टीडीएस के देर से भुगतान पर ब्याज	10.80 रुपये (ब्याज को छोड़कर - 3.67 रुपये)	नि.वर्ष - 2015-16	आयकर विभाग	धारा 143(3) के तहत एओ द्वारा पारित आदेश के खिलाफ सीआईटी (ए) के पास एक अपील दायर की गई थी। सीआईटी (ए) ने 14/03/2019 को अपना आदेश पारित किया है, जिसमें
आयकर	विभाग द्वारा पसंदीदा अपील: एसईआईएस स्क्रिप्स	118.44 रु. (ब्याज को छोड़कर - 40.26 रुपये)	नि.वर्ष - 2015-16	आयकर विभाग	एसएफआईएस आय के ₹10.80 करोड़ और ₹32184/- की छूट की पुष्टि करते हुए रेल प्रणाली, आईसीडी, पूर्व अवधि व्यय और आंशिक एसएफआईएस आय पर यू/एस80-आईए कटौती की अनुमति दी गई है। टीडीएस राशि के देर से जमा करने पर ब्याज। हालांकि, सीआईटी (ए) द्वारा अस्वीकृत वस्तुओं के लिए सीआईटी (ए) के आदेश के खिलाफ माननीय आईटीएटी के समक्ष अपील दायर की गई है। सुनवाई की तिथि 28.02.2022 से 25.05.2022 तक स्थगित की गई है। हालांकि, विभाग ने कॉनकॉर के पक्ष में सीआईटी (ए) द्वारा अनुमत वस्तुओं यानी एसएफआईएस के लिए सीआईटी (ए) के आदेश के खिलाफ माननीय आईटीएटी के समक्ष अपील दायर की है। आईटीएटी द्वारा सुनवाई की तिथि 23.02.2022 से 25.05.2022 तक स्थगित कर दी गई है। इसका प्रावधान कर बहीखातों में दिखाई दे रहा है।

- viii. आयकर अधिनियम, 1961(1961 का 43) के तहत कर निर्धारण में वर्ष के दौरान आय के रूप में सरेंडर या प्रकट की गई पूर्व में दर्ज न की गई आय से संबंधित कोई लेनदेन नहीं था।
- ix. (a) कंपनी ने किसी भी लेनदार से कोई ऋण या अन्य उधार नहीं लिया है। इसलिए आदेश के खंड 3 (ix) (ए) के तहत रिपोर्ट करना लागू नहीं है।
(b) कंपनी को किसी भी बैंक या वित्तीय संस्थान या सरकार या किसी सरकारी प्राधिकरण द्वारा विलफुल डिफॉल्टर घोषित नहीं किया गया है।
(c) कंपनी ने वर्ष के दौरान कोई ऋण नहीं लिया है और वर्ष की शुरुआत में कोई बकाया ऋण नहीं है, आदेश के खंड 3 (ix) (सी) के तहत रिपोर्टिंग लागू नहीं है।
(d) हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, अल्पकालिक आधार पर राशि नहीं जुटाई गई है। इसलिए, आदेश के खंड 3(ix)(d) के तहत रिपोर्टिंग लागू नहीं है।
(e) कंपनी के वित्तीय विवरणों की समग्र जांच पर, कंपनी ने अपनी सहायक कंपनियों के दायित्वों को पूरा करने के लिए किसी भी इकाई या व्यक्ति से कोई धन नहीं लिया है।
(f) वर्ष के दौरान, कंपनी ने अपनी सहायक कंपनियों, संयुक्त उद्यमों या सहयोगी कंपनियों में रखी प्रतिभूतियों की गिरवी पर कोई ऋण नहीं लिया है और इसलिए आदेश के खंड 3 (ix) (एफ) पर रिपोर्टिंग लागू नहीं है।
- x. (a) कंपनी ने, वर्ष के दौरान, आरंभिक सार्वजनिक पेशकश या आगे सार्वजनिक पेशकश (ऋण लिखतों सहित) के माध्यम से धन नहीं जुटाया है और इसलिए आदेश के खंड 3 (x) (ए) के तहत रिपोर्टिंग लागू नहीं है।
(b) कंपनी ने वर्ष के दौरान शेयरों या परिवर्तनीय डिबेंचर (पूरी तरह या आंशिक या वैकल्पिक रूप से) का कोई तरजीही आवंटन या निजी प्लेसमेंट नहीं किया है और इसलिए आदेश के खंड 3 (x) (बी) के तहत रिपोर्टिंग लागू नहीं है।
- xi. (a) वर्ष के दौरान कंपनी द्वारा कोई धोखाधड़ी नहीं की गई है और कंपनी पर कोई धोखाधड़ी नहीं देखी गई है या रिपोर्ट की गई है और इसलिए आदेश के खंड (xi) (ए) के तहत रिपोर्टिंग लागू नहीं है।
(b) कंपनी अधिनियम की धारा 143 की उप-धारा (12) के तहत कंपनी (लेखापरीक्षा और लेखा परीक्षक) नियम, 2014 के नियम 13 के तहत निर्धारित फॉर्म एडीटी-4 में केंद्र सरकार के साथ वर्ष के दौरान और इस रिपोर्ट की तारीख तक कोई रिपोर्ट दर्ज नहीं की गई है।
(c) हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, वर्ष के दौरान कंपनी को कोई व्हिसल ब्लोअर शिकायत प्राप्त नहीं हुई है।
- xii. कंपनी एक निधि कंपनी नहीं है और इसलिए आदेश के खंड (xii) के तहत रिपोर्टिंग लागू नहीं है।
- xiii. हमारी राय में, कंपनी संबंधित पक्षों के साथ लागू लेनदेन के संबंध में कंपनी अधिनियम, 2013 की धारा 177 और 188 के अनुपालन में है और संबंधित पार्टी लेनदेन के विवरण को स्टैंडअलोन वित्तीय विवरणों में प्रकट किया गया है जैसा कि लागू लेखांकन मानकों द्वारा आवश्यक है।
- xiv. (a) हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, कंपनी ने आंतरिक लेखा परीक्षा के संचालन के लिए चार्टर्ड एकाउंटेंट्स की स्वतंत्र फर्मों को नियुक्त किया है। हमारी राय में, आंतरिक लेखा परीक्षा प्रणाली अपने व्यवसाय के आकार और प्रकृति के अनुरूप है।
(b) हमने अपनी लेखापरीक्षा प्रक्रियाओं की प्रकृति, समय और सीमा का निर्धारण करने में, वर्ष के दौरान और अब तक कंपनी को जारी की गई लेखापरीक्षा के तहत वर्ष के लिए आंतरिक लेखापरीक्षा रिपोर्टों पर विचार किया है।
- xv. हमारी राय में, वर्ष के दौरान, कंपनी ने अपने निदेशकों या अपने निदेशकों से जुड़े व्यक्तियों के साथ कोई गैर-नकद लेनदेन नहीं किया है और इसलिए कंपनी अधिनियम, 2013 की धारा 192 के प्रावधान कंपनी पर लागू नहीं होते हैं।
- xvi. (a) हमारी राय में, कंपनी को भारतीय रिजर्व बैंक अधिनियम, 1934 की धारा 45-आईए के तहत पंजीकृत होने की आवश्यकता नहीं है। इसलिए, आदेश के खंड 3 (xvi) (ए), (बी) और (सी) के तहत रिपोर्टिंग उपयुक्त नहीं है।

- (b) हमारी राय में, समूह में कोई कोर निवेश कंपनी नहीं है (जैसाकि कोर निवेश कंपनियों (रिज़र्व बैंक) निर्देश, 2016 में परिभाषित है) और तदनुसार आदेश के खंड 3 (xvi) (डी) के तहत रिपोर्टिंग लागू नहीं है।
- xvii. कंपनी ने हमारे लेखापरीक्षा द्वारा कवर किए गए वित्तीय वर्ष और तत्काल पूर्ववर्ती वित्तीय वर्ष के दौरान नकद हानि नहीं उठाई है।
- xviii. वर्ष के दौरान कंपनी के सांविधिक लेखापरीक्षकों द्वारा कोई त्यागपत्र नहीं दिया गया है।
- xix. वित्तीय अनुपात, उम्र बढ़ने और वित्तीय परिसंपत्तियों की वसूली और वित्तीय देनदारियों के भुगतान की अपेक्षित तिथियों के आधार पर, वित्तीय विवरणों के साथ अन्य जानकारी और निदेशक मंडल और प्रबंधन योजनाओं के बारे में हमारी जानकारी और मान्यताओं का समर्थन करने वाले साक्ष्य की हमारी परीक्षा के आधार पर, हमारे ध्यान में कुछ भी नहीं आया है, जिससे हमें यह विश्वास हो जाता है कि ऑडिट रिपोर्ट की तारीख के अनुसार कोई भी भौतिक अनिश्चितता मौजूद है, यह दर्शाता है कि बैलेंस शीट की तारीख से एक वर्ष की अवधि में कंपनी बैलेंस शीट की तारीख में मौजूद अपनी देनदारियों को पूरा करने में सक्षम नहीं है और जब वे देय हो जाते हैं। हालांकि, हम कहते हैं कि यह कंपनी की भविष्य की व्यवहार्यता के बारे में कोई आश्वासन नहीं है। हम आगे कहते हैं कि हमारी रिपोर्टिंग ऑडिट रिपोर्ट की तारीख तक के तथ्यों पर आधारित है और हम न तो कोई गारंटी देते हैं और न ही कोई आश्वासन देते हैं कि बैलेंस शीट की तारीख से एक वर्ष की अवधि के भीतर देय सभी देनदारियां कंपनी द्वारा समाप्त कर दी जाएंगी, जब वे देय हो जाएंगी।
- xx. (a) उक्त अधिनियम की धारा 135 की उप-धारा (5) के दूसरे प्रावधान के अनुपालन में कंपनी अधिनियम की अनुसूची VII में निर्दिष्ट निधि में स्थानांतरण की आवश्यकता वाली चल रही परियोजनाओं के अलावा अन्य पर निगमित सामाजिक उत्तरदायित्व (सीएसआर) के लिए खर्च की गई राशियां हैं। तदनुसार, आदेश के खंड 3 (xx)(ए) के तहत रिपोर्टिंग वर्ष के लिए लागू नहीं है।
(b) चल रही परियोजनाओं के संबंध में, अधिनियम की धारा 135 (6) के प्रावधान के अनुपालन में कंपनी ने पिछले वित्तीय वर्ष के अंत में अव्ययित निगमित सामाजिक उत्तरदायित्व (सीएसआर) राशि को उक्त वित्तीय वर्ष के अंत से 30 दिनों की अवधि के भीतर एक विशेष खाते में स्थानांतरित कर दिया है।
- xxi. सहायक कंपनियों की लेखापरीक्षा के संबंध में, लेखापरीक्षकों ने अपनी सीएसआरओ रिपोर्ट में निम्नलिखित पैराग्राफों में टिप्पणियां दी हैं:

क्र.सं.	कंपनी का नाम	पैराग्राफ सं.
1	पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड	3(XVII)
2	फ्रेश एंड हेल्दी एंटरप्राइज लिमिटेड	3(VII)(a)
3	कॉनकॉर एयर लिमिटेड	3(xx)(a)

संयुक्त उद्यम कंपनियों के संबंध में, लेखापरीक्षा रिपोर्ट हमें उपलब्ध नहीं कराई गई है।

कृते एस.एन.नंदा एंड कंपनी
चार्टर्ड अकाउंटेंट्स
एफआरएन: 000685N

दिनांक : 19 मई, 2022

स्थान : नई दिल्ली

हस्ता/-
एस.एन.नंदा
साझेदार
सदस्य सं.. 005909
यूडीआईएन: 22005909AJGHFV7639

परिशिष्ट- ए

ऐसे मामले जहां अचल संपत्तियों के टाइटल डीड कंपनी के नाम पर नहीं हैं।

संपत्ति का विवरण	सकल वहन मूल्य	के नाम पर	क्या प्रमोटर, निदेशक या उनके रिश्तेदार या कर्मचारी	धारित अवधि - जहां उपयुक्त हो, सीमा का संकेत दें	कंपनी के नाम नहीं होने का कारण *यह भी बताएं कि क्या विवाद है
एमएमएलपी/वरनामा में फ्रीहोल्ड भूमि	11,38,34,006.00	भूमि स्वामी - वरनामा गांव के किसान	लागू नहीं	2014 एवं 2019	अधिग्रहण पूरा, लेकिन सरकारी अभिलेखों में अपडेशन लंबित
कृष्णापट्टनम में फ्रीहोल्ड भूमि (भूमि क्षेत्र- 141.95 एकड़)	31,21,10,602.00	आंध्र प्रदेश औद्योगिक अवसंरचना निगम	लागू नहीं	21-03-2018	बिक्री समझौते के खंड 3 के अनुसार, बिक्री विलेख केवल कार्यान्वयन और वाणिज्यिक उत्पादन में जाने पर ही निष्पादित किया जा सकता है। व्यावसायिक उत्पादन अभी शुरू होना बाकी है।
नागुलापल्ली में आरओ संपत्ति के रूप में लीजहोल्ड भूमि	8,85,542.06	दक्षिण मध्य रेलवे	लागू नहीं	01-04-2021	रेलवे द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और अभी भी प्रक्रिया में है
एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड भूमि (1.329 एकड़ रेल कनेक्टिविटी की ओर)	2,48,84,616.82	पूर्व कोस्ट रेलवे	लागू नहीं	01-04-2021	रेलवे द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और अभी भी प्रक्रिया में है
एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड भूमि (मुख्य एमएमएलपी का भूमि क्षेत्र 97.08 एकड़ है)	94,28,85,681.88	विशाखापट्टनम पोर्ट ट्रस्ट	लागू नहीं	26-12-2012	वीपीटी द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और कुछ सुधार प्रस्तावित किए गए हैं जिन्हें वीपीटी द्वारा स्वीकार किया जाना बाकी है
11.07 एकड़ हेतु एमएमएलपी विशाखापट्टनम में आरओयू एसेट के रूप में लीज होल्ड भूमि	5,07,66,486.51	विशाखापट्टनम पोर्ट ट्रस्ट	लागू नहीं	27-06-2016	वीपीटी द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और कुछ सुधार प्रस्तावित किए गए हैं जिन्हें वीपीटी द्वारा स्वीकार किया जाना बाकी है

एमएमएलपी नया रायपुर में आरओ एसेट के रूप में लीज होल्ड भूमि (भूमि क्षेत्र 98.5 एकड़)	1,14,69,96,188.95	नया रायपुर विकास प्राधिकरण	लागू नहीं	2016 से लंबित	एनआरडीए से एक मसौदा समझौता मांगा गया है और अभी तक प्राप्त नहीं हुआ है। 10.03.2022 को अनुस्मारक भी जारी किया गया है
एसआरओ (रेलवे क्वार्टर) में लीजहोल्ड	1,30,00,000.00	दक्षिणी रेलवे	लागू नहीं	2010 से लंबित	क्षेत्रीय कार्यालय, दक्षिणी रेलवे के पास लंबित पट्टा समझौता
एसआरओ (क्षेत्रीय कार्यालय भवन) में लीजहोल्ड	2,00,00,000.00	दक्षिणी रेलवे	लागू नहीं	2014 से लंबित	क्षेत्रीय कार्यालय, दक्षिणी रेलवे के पास लंबित पट्टा समझौता
आवासीय भवन	17,00,000.00	दक्षिणी रेलवे	लागू नहीं	11-06-1999	क्षेत्रीय कार्यालय, दक्षिणी रेलवे के पास लंबित पट्टा समझौता
आवासीय भवन	22,00,000.00	दक्षिणी रेलवे	लागू नहीं	01-06-1998	क्षेत्रीय कार्यालय, दक्षिणी रेलवे के पास लंबित पट्टा समझौता
सनथ नगर में लीजहोल्ड भूमि (847 वर्ग गज)	5,04,950.00	दक्षिण मध्य रेलवे	लागू नहीं	23-09-1998	चूंकि भूमि सीधे उप कलेक्टर, हैदराबाद द्वारा कॉन्कॉर को सड़क के परिवर्तन के उद्देश्य से सौंपी गई थी, कॉन्कॉर द्वारा रेलवे के साथ कोई अनुबंध निष्पादित नहीं किया गया था।
श्यामा प्रसाद मुखर्जी पोर्ट ट्रस्ट से सीटीकेआर टर्मिनल पर लीज पर ली गई जमीन	42,77,24,118.77	श्यामा प्रसाद मुखर्जी पोर्ट ट्रस्ट	लागू नहीं	25-02-2004	कॉन्कॉर ने कोलकाता बंदरगाह से एरिया प्रमुख और सीजीएम द्वारा कई पत्रों और बैठकों के माध्यम से रियायती पट्टा किराए के लिए अनुरोध किया है लेकिन पोर्ट का निर्णय लंबित है। कॉन्कॉर ने जुलाई, 20 तक प्रस्तावित दर के 50% की दर से एलएलएफ का भुगतान किया है और यह अगस्त, 20 से लंबित है।

दक्षिण पूर्व रेलवे से शालीमार टर्मिनल पर लीज पर ली गई जमीन	-	दक्षिण पूर्वी रेलवे	लागू नहीं	01-02-1992	भूमि पट्टा समझौता 31.01.22 को समाप्त हो गया है। कॉन्कॉर ने 52406.36 वर्गमीटर के संयुक्त माप क्षेत्र के अनुसार भूमि लाइसेंस समझौते के नवीनीकरण के लिए रेलवे को पत्र लिखा है लेकिन रेलवे ने अनुबंध के नवीनीकरण की आगे की प्रक्रिया के लिए 53425.2 वर्गमीटर क्षेत्र के साथ ड्राइंग पर हस्ताक्षर करने के लिए एक पत्र भेजा है। क्षेत्र के अंतर के लिए यह लंबित है।
दक्षिण पूर्व रेलवे से एमएमएलपी झारसुगुडा टर्मिनल पर लीज पर ली गई जमीन	-	दक्षिण पूर्वी रेलवे	लागू नहीं	26-08-2016	25.08.2021 से नवीनीकरण देय है। रेलवे से भूमि के बीएम मूल्य पर भूमि लाइसेंस के नवीनीकरण के लिए अनुरोध किया गया है। यह रेलवे के पास लंबित है।
ओडिशा इंडस्ट्रियल इंफ्रास्ट्रक्चर डेवलपमेंट कॉरपोरेशन (आईडीसीओ) से जाजपुर टर्मिनल पर लीज पर ली गई जमीन	-	ओडिशा इंडस्ट्रियल इंफ्रास्ट्रक्चर डेवलपमेंट कॉरपोरेशन (आईडीसीओ)	लागू नहीं	08-07-2021	To be executed. For execution of lease deed, payment of Registration and stamp duty has been approved by CA. Lease deed to be executed shortly.
दक्षिण पूर्वी रेलवे से शालीमार टर्मिनल पर लीज पर ली गई कार्यालय की जगह	-	दक्षिण पूर्वी रेलवे	लागू नहीं	01-02-1992	लीज डीड निष्पादित नहीं की गई है।

स्वतंत्र निदेशकों की रिपोर्ट का अनुलग्नक 'ख'

समदिनांक की हमारी रिपोर्ट के 'अन्य कानूनी और नियामक अपेक्षा रिपोर्ट' के अंतर्गत रिपोर्ट के पैरा 2 में संदर्भित हमें दी गई सूचना और जानकारियों के आधार पर हमारी रिपोर्ट निम्न है:

क्र.सं.	जांचे गए क्षेत्र	प्रेक्षण/निष्कर्ष	वित्तीय विवरण पर प्रभाव
1.	क्या आईटी प्रणाली के माध्यम से सभी लेखांकन लेनदेन को संसाधित करने के लिए कंपनी के पास प्रणाली है? यदि हां, तो आईटी प्रणाली के बाहर लेखांकन लेनदेन के प्रसंस्करण के वित्तीय प्रभावों के साथ-साथ खातों की सत्यता पर प्रभाव, यदि कोई हो, बताएं।	कंपनी के पास आईटी प्रणाली यानी ओरेकल के माध्यम से सभी लेखांकन लेनदेन को संसाधित करने की प्रणाली है। कंपनी की परिचालन प्रविष्टियां जैसे राजस्व, ग्राहक खाता बही खाता, पूर्व जमा खाते आदि को वित्तीय रिपोर्टिंग आईटी प्रणाली (अर्थात ओरेकल) के अलावा एक अलग आईटी प्रणाली (अर्थात डीटीएमएस, ईटीएमएस और सीसीएलएस) में दर्ज किया गया है। इसके अलावा, कंपनी का पेट्रोल रैमको सिस्टम के माध्यम से बनाए रखा जाता है और मैक्सिमो के माध्यम से कंपनी के स्पेयर्स इन्वेंटरी का रखरखाव किया जाता है। लेखापरीक्षा प्रक्रियाओं के आधार पर और हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, आईटी प्रणाली के बाहर कोई भी लेखांकन लेनदेन संसाधित/किया नहीं गया है। तदनुसार, खातों की सत्यता पर कोई प्रभाव नहीं पड़ता है।	शून्य
2.	क्या कंपनी के ऋण चुकाने में असमर्थता के कारण मौजूदा ऋण की कोई पुनर्रचना है या ऋणदाता द्वारा कंपनी को ऋण/ऋण/ब्याज आदि की छूट/बट्टे खाते में डालने के मामले हैं? यदि हां, तो वित्तीय प्रभाव के बारे में बताएं। क्या ऐसे मामलों का ठीक से हिसाब लगाया जाता है? (यदि ऋणदाता एक सरकारी कंपनी है, तो यह निर्देश ऋणदाता कंपनी के सांविधिक लेखापरीक्षक के लिए भी लागू होता है)।	हमें दी गई जानकारी और स्पष्टीकरण के अनुसार और कंपनी के रिकॉर्ड की हमारी जांच के आधार पर, कंपनी द्वारा ऋण चुकाने में असमर्थता के कारण मौजूदा ऋणों का कोई पुनर्गठन नहीं किया गया है या ऋणदाता द्वारा किए गए ऋणों/ऋणों/ब्याज आदि की छूट/बट्टे खाते में डालने के मामले नहीं हैं।	शून्य
3.	क्या केंद्र/राज्य सरकार या उसकी एजेंसियों से विशिष्ट योजनाओं के लिए प्राप्त/प्राप्त करने योग्य निधियों (अनुदान/सब्सिडी आदि) को इसके नियमों और शर्तों के अनुसार उचित रूप से लेखा/उपयोग किया गया था? विचलन के मामलों की सूची बनाएं।	हमें दी गई जानकारी और स्पष्टीकरण के आधार पर, वित्तीय वर्ष 2021-22 के दौरान कंपनी द्वारा केंद्र/राज्य सरकार या उसकी एजेंसियों से किसी विशिष्ट योजना के लिए ऐसी कोई धनराशि (अनुदान/सब्सिडी आदि) प्राप्त नहीं हुई है।	शून्य

कृते एस.एन.नंदा एंड कंपनी

चार्टर्ड अकाउंटेंट्स, एफआरएन: 000685N

हस्ता/-

एस.एन.नंदा, साझेदार, सदस्य सं. 005909

यूडीआईएन: 22005909AJGHFV7639

दिनांक : 19 मई, 2022

स्थान : नई दिल्ली

स्वतंत्र लेखापरीक्षकों की रिपोर्ट का अनुलग्नक ग

समदिनांक की हमारी रिपोर्ट के "अन्य कानूनी और नियामक अपेक्षाओं पर रिपोर्ट" के शीर्षक के अंतर्गत अनुच्छेद 3 (एफ) का संदर्भ कंपनी अधिनियम 2013 ('अधिनियम') की धारा 143 की उपधारा 3 के अनुच्छेद (i) के अंतर्गत वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण रिपोर्ट

भारतीय कंटेनर निगम लिमिटेड ('कंपनी') की वित्तीय रिपोर्ट पर आंतरिक वित्तीय नियंत्रण की लेखापरीक्षा दिनांक 31 मार्च, 2022 को कर ली गई जोकि इस दिन समाप्त वर्ष के स्टैंडअलोन भारतीय लेखामानक वित्तीय विवरणों के साथ जुड़े हैं।

आंतरिक वित्तीय नियंत्रण पर प्रबंधन का दायित्व

भारत की चार्टर्ड एकाउंटेंट्स संस्था द्वारा आंतरिक नियंत्रण हेतु आवश्यक तथ्यों को ध्यान में रखकर जारी की गई मार्गदर्शिका के आधार पर कंपनी में आंतरिक वित्तीय नियंत्रण बनाए रखना कंपनी प्रबंधन की जिम्मेदारी है। कंपनी अधिनियम 2013 के अनुसार इन जिम्मेदारियों में कंपनी की नीतियों के पालन सहित डिजाइन, सक्षम तरीके से अपना व्यवसाय करना है जिसमें उपयुक्त आंतरिक वित्तीय नियंत्रण को बनाए रखना, परिसंपत्ति की रक्षा, धोखाधड़ी एवं त्रुटियों का पता लगाकर उनसे बचाव करना, लेखा रिकार्ड को पूर्ण और सही रखना तथा विश्वसनीय वित्तीय सूचनाएं समय पर तैयार करना है।

लेखापरीक्षकों के दायित्व

लेखापरीक्षा के आधार पर कंपनी की वित्तीय रिपोर्ट पर कंपनी के आंतरिक वित्तीय नियंत्रण पर मत जाहिर करना ही हमारा दायित्व है। हमने वित्तीय लेखापरीक्षा पर आंतरिक वित्तीय नियंत्रणों की लेखापरीक्षा (गाइडेंस नोट) और आईसीएआई द्वारा जारी मानकों और कंपनी अधिनियम 2013 की धारा 143(10) के अंतर्गत किया है। लेखापरीक्षा के मानक, जो दोनों ही भारतीय चार्टर्ड एकाउंटेंट्स संस्था एवं लेखापरीक्षा के मानकों के अनुसार जारी किए गए हैं। इन मानकों और गाइडेंस नोट के अनुसार ही हमने नैतिक आवश्यकता एवं योजना के अनुसार लेखापरीक्षा में अनुपालना की है। लेखापरीक्षा में हम आश्वासन प्राप्त कर सकें कि क्या वित्तीय रिपोर्ट पर पर्याप्त आंतरिक नियंत्रण रखा गया है? और सभी संबंधित क्षेत्रों में यह नियंत्रण संचालित रहा है?

हमारी लेखापरीक्षा में वित्तीय रिपोर्ट पर आंतरिक वित्तीय नियंत्रण प्रणाली की उपयुक्तता पर लेखापरीक्षा साक्ष्य जुटाने हेतु प्रक्रिया निष्पादन एवं परिचालन प्रभावशीलता सम्मिलित है। वित्तीय रिपोर्ट पर हमारी लेखापरीक्षा में आंतरिक वित्तीय नियंत्रण पर एक विश्वास प्राप्त करना है जिसमें वर्तमान कमियों से जोखिम का आकलन, डिजाइन की टैस्टिंग एवं मूल्यांकन, जोखिम के आधार पर आंतरिक वित्तीय नियंत्रण की परिचालन प्रभावशीलता सम्मिलित है। इस प्रक्रिया निर्धारण में आंकड़ों के गलत पाए जाने के जोखिम सहित आकलन करना है, चाहे ये धोखाधड़ी से हो या गलती से हों।

हमें विश्वास है कि जो लेखा साक्ष्य हमने प्राप्त किए हैं वे पर्याप्त हैं और कंपनी के वित्तीय रिपोर्ट पर वित्तीय आंतरिक नियंत्रण पर हमारी लेखापरीक्षा रिपोर्ट को आधार प्रदान करते हैं।

वित्तीय रिपोर्ट पर आंतरिक वित्तीय नियंत्रण का अर्थ

कंपनी की वित्तीय रिपोर्ट पर आंतरिक वित्तीय नियंत्रण एक प्रक्रिया बनाई गई है जो वित्तीय रिपोर्टिंग की विश्वसनीयता और आमतौर पर स्वीकार्य लेखांकन सिद्धांतों के अनुसार प्रायोजन हेतु वित्तीय विवरणों की तैयारी के संबंध में उचित आश्वासन प्रदान करने के लिए है। कंपनी की वित्तीय रिपोर्ट में आंतरिक वित्तीय नियंत्रण में नीतियां और प्रक्रिया शामिल है : 1) रिकार्ड के अनुरक्षण संबंधित उचित विवरण, पर्याप्त एवं लेनदेन का सही प्रकटीकरण, कंपनी संपत्ति की प्रकृति 2) इस तथ्य का उचित आश्वासन प्रदान करना कि वित्तीय विवरण सामान्यतः स्वीकृत सिद्धांतों के अनुरूप ही रिकार्ड किया गया है तथा प्राप्तियों एवं खर्चों का लेनदेन कंपनी के प्रबंधन प्राधिकारियों एवं निदेशकों के अनुसार किया गया है तथा 3) कंपनी की परिसंपत्ति को अनाधिकृत ग्रहण को रोकना तथा समय रहते उसके उपयोग को रोकने संबंधी उचित आश्वासन प्रदान करना जिससे कि वित्तीय विवरणों पर महत्वपूर्ण प्रभाव हो।

वित्तीय रिपोर्ट पर आंतरिक वित्तीय नियंत्रण की स्वाभाविक सीमाएँ

वित्तीय रिपोर्ट पर आंतरिक वित्तीय नियंत्रण की स्वाभाविक सीमाओं के कारण मिलीभगत की संभावनाएं अथवा नियंत्रण पर अनुचित प्रबंधन से त्रुटियां/जालसाजी हो सकती है जो पकड़ी नहीं जा सकती है। वित्तीय रिपोर्ट पर आंतरिक नियंत्रण का किसी प्रोजेक्शन के मूल्यांकन का भविष्य में जोखिम पर निर्भर है। परिस्थितियों में बदलाव के कारण अथवा नीतियों का पूरी तरह पालन न करने अथवा प्रक्रियाओं के खराब होने से रिपोर्टिंग अपर्याप्त हो सकती है।

मत

हमारी राय में और हमारी सर्वोत्तम जानकारी के अनुसार और हमें दिए गए स्पष्टीकरणों के अनुसार, कंपनी के पास सभी भौतिक मामलों में वित्तीय रिपोर्टिंग पर एक पर्याप्त आंतरिक वित्तीय नियंत्रण प्रणाली है और वित्तीय रिपोर्टिंग पर ऐसे आंतरिक वित्तीय नियंत्रण 31 मार्च 2022 तक प्रभावी ढंग से काम कर रहे थे। भारतीय चार्टर्ड एकाउंटेंट्स संस्थान द्वारा जारी वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रणों की

लेखापरीक्षा में मार्गदर्शन नोट में बताए गए आंतरिक नियंत्रण के आवश्यक घटकों पर विचार करते हुए कंपनी द्वारा स्थापित वित्तीय रिपोर्टिंग मानदंडों पर आंतरिक नियंत्रण आधारित है।

कृते एस.एन.नंदा एंड कंपनी
चार्टर्ड अकाउन्टेंट्स
एफआरएन: 000685N

दिनांक : 19 मई, 2022
स्थान : नई दिल्ली

हस्ता/-
एस.एन.नंदा
साझेदार
सदस्य सं. 005909
यूडीआईएन: 22005909AJGHFV7639

समेकित वित्तीय विवरण

31 मार्च, 2022 तक समेकित तुलन पत्र

(भारतीय रुपए करोड़ में, जब तक कि अन्यथा न हो)

विवरण	टिप्पणी सं.	31 मार्च, 2022 को	31 मार्च, 2021 को
I. परिसंपत्तियां			
(1) गैर चल परिसंपत्तियां			
ए) संपत्ति, संयंत्र और उपकरण	2	5,716.22	5,654.42
बी) पूंजीगत निर्माणाधीन कार्य	3	744.71	919.33
सी) अन्य अप्रत्यक्ष परिसंपत्तियां	4	6.49	8.26
डी) विकासशील अप्रत्यक्ष परिसंपत्तियां	4(a)	10.73	3.23
(ई) वित्तीय परिसंपत्तियां			
(i) निवेश	5	1,207.04	1,211.32
(ii) ऋण	6	46.92	44.14
(iii) अन्य वित्तीय परिसंपत्तियां	7	85.78	67.94
(एफ) आस्थगित कर परिसंपत्तियां (निवल)	40	108.22	69.48
(जी) गैर-चल कर परिसंपत्तियां	8	242.37	265.18
(एच) अन्य गैर-चल परिसंपत्तियां	9	1,158.90	950.16
कुल गैर चल परिसंपत्तियां		9,327.38	9,193.46
(2) चल परिसंपत्तियां			
ए) मालसूची	10	30.68	23.97
बी) वित्तीय परिसंपत्तियां			
(i) निवेश	11	-	50.00
(ii) व्यावसायिक प्राप्त्य	12	181.72	161.03
(iii) नकदी एवं नकदी समकक्ष	13	382.66	678.41
(iv) बैंक बैलेंस उपरोक्त (iii)के			1,814.39
अलावा			
(v) ऋण	15	11.60	10.63
(vi) अन्य वित्तीय परिसंपत्तियां	16	102.74	88.07
सी) चल कर परिसंपत्तियां	17	1.11	1.51
डी) अन्य चल परिसंपत्तियां	18	428.38	388.86
कुल चल परिसंपत्तियां		3,674.07	3,216.87
कुल परिसंपत्तियां		13,001.45	12,410.33
II. इक्विटी एवं देयताएं			
(1) इक्विटी			
ए) इक्विटी शेयर पूंजी	19	304.65	304.65
बी) अन्य इक्विटी	20	10,450.90	9,882.61
कंपनी के मालिकों को इक्विटी की सहभागिता		10,755.55	10,187.26
(सी) गैर नियंत्रित ब्याज	21	101.11	103.96
कुल इक्विटी		10,856.66	10,291.22

भारतीय कंटेनर निगम लिमिटेड

वार्षिक रिपोर्ट 2021-22

(2) देयताएं

गैर-चल देयताएं

ए) वित्तीय देयताएं			
(i) उधार ली गई राशि	22	55.47	61.80
(ia) लीज देयताएं	23	563.32	574.86
(ii) अन्य वित्तीय देयताएं	23(a)	12.90	11.41
बी) प्रावधान	24	86.72	137.62
सी) आस्थगित कर देयताएं (निवल)	40	-	-
डी) अन्य कर चल देयताएं	25	3.15	3.86
कुल गैर चल देयताएं		721.56	789.55

चालू देयताएं

ए) वित्तीय देयताएं			
(i) उधार ली गई राशि	26	6.36	6.36
(ia) लीज देयताएं	26(a)	109.87	79.90
(ii) व्यापार देय	27		
(ए) सूक्ष्म उद्यम और लघु उद्यमों की कुल बकाया राशि		10.88	8.11
(बी) सूक्ष्म एवं लघु उद्यमों के अलावा क्रेडिटर का बकाया		411.41	261.16
(iii) अन्य वित्तीय देयताएं	28	376.72	405.17
बी) अन्य चालू देयताएं	29	436.62	494.24
सी) प्रावधान	30	71.37	74.62
कुल चालू देयताएं		1,423.23	1,329.56
कुल देयताएं		2,144.79	2,119.11
कुल इक्विटी एवं देयताएं		13,001.45	12,410.33

ये टिप्पणियां इन समेकित वित्तीय विवरणों का अभिन्न अंग हैं।

हमारी संलग्न रिपोर्ट के संदर्भ में

कृते एस एन नंदा एंड कंपनी

चार्टर अकाउंटेंट

एफआरएन-000685एन

कृते निदेशक मंडल और उनकी ओर से

एस.एन.नंदा

साझेदार

सदस्यता सं. 005909

साझेदार

स्थान : नई दिल्ली

दिनांक 19 मई 2022

(वी.कल्याण रामा)

अध्यक्ष एवं प्रबंध निदेशक

(डीआईएन:07201556)

(मनोज कु.दूबे)

निदेशक(वित्त)

(डीआईएन:07518387)

(हरीश चंद्रा)

क.नि.(वि.)एवं कं.स

लाभ एवं हानि का समेकित विवरण

31 मार्च, 2022 को समाप्त वर्ष के लिए

(भारतीय रुपए करोड़ में, जब तक कि अन्यथा न हो)

विवरण	टिप्पणी सं.	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष
राजस्व			
(I) परिचालन से राजस्व	31	7,652.73	6,427.08
(II) अन्य आय	32	247.08	270.36
(III) कुल राजस्व (I+II)		7,899.81	6,697.44
(IV) व्यय			
टर्मिनल तथा अन्य सर्विस चार्ज	33	5,252.02	4,674.53
कर्मचारी हित लाभ व्यय	34	419.15	428.65
सूची में बदलाव	35	0.03	0.15
मूल्यहास एवं परिशोधन व्यय	36	561.42	553.38
वित्तीय लागत	37	62.37	42.90
अन्य व्यय	38	234.25	276.97
कुल व्यय (IV)		6,529.24	5,976.58
(V) संयुक्त उद्यम से संबंधित लाभ का हिस्सा		23.90	31.47
(VI) अपवादात्मक मद से पूर्व लाभ एवं कर (III-IV+V=VI)		1,394.47	752.33
(VII) अपवाद मद	38(a)	-	78.65
(VIII) कर पूर्व लाभ (अपवादात्मक मद के बाद)		1,394.47	673.68
(IX) कर व्यय :	39		
(1) चालू कर	39.1	380.51	213.13
(2) आस्थगित कर	39.1	(38.31)	(40.15)
कर व्यय: (IX)		342.20	172.98
(X) अवधि के लिए लाभ (VIII-IX=X)		1,052.27	500.70
(XI) अन्य व्यापक आय			
ए(i) जो मद लाभ हानि के लिए वर्गीकृत नहीं की जाएगी			
(ए) परिभाषित लाभ दायित्व का पुनः माप		(1.79)	(10.53)
(बी) सहयोगी और संयुक्त उद्यमों में ओसीआई का हिस्सा लाभ या हानि में वर्गीकृत नहीं किया जाएगा।		(0.05)	0.32
(सी) वित्तीय देयताएं में उचित मूल्य परिवर्तन		(0.03)	-
(ii) मद से संबंधित आयकर जो लाभ हानि में वर्गीकृत नहीं किया जाएगा	39.2	0.47	2.55
(बी)i जो मद लाभ हानि के लिए वर्गीकृत नहीं की जाएगी			

भारतीय कंटेनर निगम लिमिटेड

वार्षिक रिपोर्ट 2021-22

ए) सहयोगी और संयुक्त उद्यमों में ओसीआई का हिस्सा लाभ या हानि में वर्गीकृत नहीं किया जाएगा।

कुल अन्य समय आय (XI) (निवल कर)	2.04	-
(XII) अवधि की कुल समय आय (X+ XI =XII) (अवधि का समय लाभ (हानि) तथा अन्य समय आय)	0.64	(7.66)
	1,052.91	493.04

वर्ष हेतु लाभ से संबंधित		
- कंपनी का स्वामित्व	1,055.12	505.26
- गैर नियंत्रित ब्याज	(2.85)	(4.56)
वर्ष हेतु अन्य समय आय :		
- कंपनी का स्वामित्व	0.64	(7.66)
- गैर नियंत्रित ब्याज	-	-
वर्ष हेतु कुल समय आय से संबंधित		
- कंपनी का स्वामित्व	1,055.76	497.60
- गैर नियंत्रित ब्याज	(2.85)	(4.56)

(XIII) प्रति इक्विटी शेयर अर्जन (अंकित मूल्य ₹ 5/- प्रति शेयर):

1 बेसिक (₹ में)	44	17.27	8.22
2 डायलूटिड (₹ में)	44	17.27	8.22

ये टिप्पणियां समेकित वित्तीय विवरणों का अभिन्न अंग हैं 1 to 73

हमारी संलग्न रिपोर्ट के संदर्भ में कृते एस एन नंदा एंड कंपनी चार्टर अकाउंटेंट्स एफआरएन-000685एन

कृत निदेशक मंडल और उनकी ओर से

एस.एन.नंदा
साझेदार
सदस्य सं. 005909

(वी.कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक
(डीआईएन: 07201556)

(मनोज कु. दूबे)
निदेशक (वित्त)
(डीआईएन:07518387)

(हरीश चंद्रा)
क.नि.(वि.) एवं कं.सचिव

स्थान : नई दिल्ली
दिनांक 19 मई 2022

इक्विटी में बदलाव का समेकित विवरण

31 मार्च , 2022 को समाप्त वर्ष के लिए

(भारतीय रुपए करोड़ में, जब तक कि अन्यथा न हो)

ए. इक्विटी शेयर पूंजी

विवरण	शेयरों की संख्या	इक्विटी शेयर पूंजी
1 अप्रैल 2020 को शेष राशि	60.93	304.65
पूर्व अवधि की त्रुटियों के कारण इक्विटी शेयर पूंजी में परिवर्तन	-	-
वर्तमान रिपोर्टिंग अवधि की शुरुआत में संबंधित शेष राशि	60.93	304.65
वर्ष के दौरान इक्विटी शेयर पूंजी में बदलाव	-	-
31 मार्च 2021 को शेष राशि	60.93	304.65
1 अप्रैल 2021 को शेष राशि	60.93	304.65
पूर्व अवधि की त्रुटियों के कारण इक्विटी शेयर पूंजी में परिवर्तन	-	-
वर्तमान रिपोर्टिंग अवधि की शुरुआत में संबंधित शेष राशि	60.93	304.65
वर्ष के दौरान इक्विटी शेयर पूंजी में बदलाव	-	-
31 मार्च 2022 को शेष राशि	60.93	304.65

बी. अन्य इक्विटी - प्रारक्षित एवं अधिशेष

(करोड़ रु में)

विवरण	प्रारक्षित एवं अधिशेष						
	सामान्य प्रारक्षित	प्रतिधारित आय	अन्य व्यापक आय आयकर के निवल परिभाषित लाभ दायित्व के पुनर्माप से उत्पन्न	सहयोगी और संयुक्त उद्यमों में ओसीआई का हिस्सा लाभ या हानि में वर्गीकृत नहीं किया जाएगा।	पेरेंट के स्वामित्व के जिम्मेदार	गैर नियंत्रित हित	कुल
1 अप्रैल 2020 को शेष राशि	1,186.19	8,564.91	(9.65)		9741.45	108.52	9,849.97
वर्ष का लाभ		505.26			505.26	(4.56)	500.70
भा.ले.मा.के ट्रांसिसन का प्रभाव (AS 116) आयकर के परिभाषित लाभ दायित्व निवारण के रिमेजरमेंट से उत्पन्न होने वाली अन्य व्यापक आय सहयोगी और संयुक्त उद्यमों में ओसीआई का हिस्सा लाभ या हानि में वर्गीकृत नहीं किया जाएगा।			(7.66)		(7.66)		(7.66)

भारतीय कंटेनर निगम लिमिटेड

वार्षिक रिपोर्ट 2021-22

वित्तीय देयताएं में							-
उचित मूल्य परिवर्तन							-
वर्ष हेतु कुल व्यापक आय	1,186.19	9,070.17	(17.31)		10,239.05	103.96	10,343.01
लाभांश का भुगतान	-	(356.44)			(356.44)		(356.44)
लाभांश पर कर	-	-	-		-		-
अर्जित आय का हस्तांतरण	50.33	(50.33)	-		-		-
31 मार्च 2021 को शेष राशि	1,236.52	8,663.40	(17.31)		9,882.61	103.96	9,986.57
1 अप्रैल 2021 को शेष राशि	1,236.52	8,663.40	(17.31)		9,882.61	103.96	9,986.57
वर्ष का लाभ		1,055.12			1,055.12	(2.85)	1,052.27
भा.ले.मा. के ट्रांसिसन का प्रभाव (AS 116) आयकर के परिभाषित लाभ दायित्व निवारण के रीमेजरमेंट से उत्पन्न होने वाली अन्य व्यापक आय सहयोगी और संयुक्त उद्यमों में ओसीआई का हिस्सा लाभ या हानि में वर्गीकृत नहीं किया जाएगा।		(0.03)			(0.03)		(0.03)
वित्तीय देयताएं में उचित मूल्य परिवर्तन		(0.03)			(0.03)		(0.03)
वर्ष हेतु कुल व्यापक आय	1,236.52	9,718.46	(18.68)	2.04	10,938.34	10.11	11,039.45
लाभांश का भुगतान	-	(487.44)			(487.44)		(487.44)
लाभांश पर कर	-	-			-		-
अर्जित आय का हस्तांतरण	106.23	(106.23)	-		-		-
31 मार्च 2022 को शेष राशि	1,342.75	9,124.79	(18.68)	2.04	10,450.90	101.11	10,552.01

भारतीय कंटेनर निगम लिमिटेड
वार्षिक रिपोर्ट 2021-22

विनियोजन उद्देश्यों के लिए रखी गई आय से लाभ को अंतरण करने के लिए समय-समय पर सामान्य आरक्षित का प्रयोग किया जाता है। नियमित अंतरण की कोई नीति नहीं है चूंकि सामान्य रिजर्व इक्विटी के एक घटक से दूसरे में अंतरण के द्वारा बनाया जाता है और अन्य व्यापक आय की कोई मद नहीं। सामान्य प्रारक्षित रिजर्व में शामिल वस्तुओं को बाद में लाभ या हानि के लिए पुनः नहीं रखा जाएगा।

हमारी संलग्न रिपोर्ट के संदर्भ में

कृते एस.एन.नंदा एंड

कंपनी

चार्टर्ड अकाउंटेंट

एफआरएन-

000685एन

कृत निदेशक मंडल और उनकी ओर से

एस एन नंदा
साझेदार
सदस्य सं. 005909

(वी. कल्याण रामा)
अध्यक्ष एवं प्रबंध
निदेशक
(डीआईएन: 07201556)

(मनोज कु. दूबे)
निदेशक (वित्त)
(डीआईएन: 07518387)

(हरीश चंद्रा)
क.नि.(वि.) एवं कं.सचिव

स्थान : नई दिल्ली
दिनांक 19 मई 2022

नकदी प्रवाह का समेकित विवरण

31 मार्च 2022 को समाप्त अवधि के लिए

(भारतीय रुपए करोड़ में, जब तक कि अन्यथा न कहा गया हो)

विवरण	31 मार्च 2022 को समाप्त अवधि के लिए	31 मार्च 2021 को समाप्त अवधि के लिए
ए परिचालन गतिविधियों से नकदी प्रवाह		
कर पूर्व निवल लाभ	1,394.47	673.68
निम्नलिखित के लिए समायोजन :		
संयुक्त उद्यम से संबंधित लाभ का हिस्सा	(23.90)	(31.47)
ब्याज आय	(187.48)	(201.42)
ग्रांट आय का परिशोधन	(0.28)	(0.30)
पूंजीगत परिसंपत्तियों की बिक्री पर लाभ (बेची गई/बटटे खाते डाली गई परिसंपत्तियों पर निवल हानि)	(1.30)	(6.28)
मूल्यहास	558.21	549.17
प्रत्यक्ष परिसंपत्तियों का परिशोधन	3.21	4.21
वित्तीय लागत	62.37	42.90
प्रत्याभूति आय	-	-
संपत्ति/संयंत्र और उपकरण की बिक्री पर नुकसान	0.72	0.10
परियोजना व्यय बटटे खाते में डाले गया	-	0.18
पट्टेदार भूमि का परिशोधन	2.70	2.69
पंजीकरण फीस का परिशोधन	2.66	2.66
भारतीय रेल से वसूली योग्य राशि पर संदिग्ध वसूली का प्रावधान	-	77.41
देय व्यय के लिए प्रावधान	-	1.24
डूबे ऋण बटटा खाता	0.26	-
प्रावधान :		
संदेहास्पद	0.03	-
अप्रचलित परिसंपत्ति	-	-
अप्रचलित स्टोर	0.69	-
गैर-चल परियोजना	0.79	-
कार्यशील पूंजी में परिवर्तन से पूर्व परिचालन लाभ	1,813.15	1,114.77
'कार्यशील पूंजी में परिवर्तन से पूर्व समायोजन:		
- व्यापार के भुगतान में वृद्धि/(कमी)	153.02	113.89
- अन्य चल वित्तीय देयताओं में वृद्धि/(कमी)	1.37	(193.77)
- वर्तमान प्रावधानों में वृद्धि/(कमी)	(3.25)	43.26
- अन्य गैर चल प्रावधानों में वृद्धि/(कमी)	(52.69)	(89.14)
- अन्य गैर चल देयताओं में वृद्धि/(कमी)	(0.74)	(0.61)
- अन्य चल देयताओं में वृद्धि/(कमी)	57.34	188.95
- अन्य गैर चल वित्तीय देयताओं में वृद्धि/(कमी)	29.03	290.67
- ट्रेड प्राप्यों में कमी/(वृद्धि)	(20.98)	3.60
- मालसूची में कमी/(वृद्धि)	(7.40)	(2.29)
- गैर चल ऋण में कमी/(वृद्धि)	(2.78)	(1.86)

भारतीय कंटेनर निगम लिमिटेड

वार्षिक रिपोर्ट 2021-22

- चल ऋण में कमी/(वृद्धि)	(0.97)	(1.35)
- अन्य चल वित्तीय परिसंपत्तियों में कमी/(वृद्धि)	(2.11)	(57.20)
- अन्य चल परिसंपत्तियों में कमी/(वृद्धि)	(44.88)	11.04
- अन्य गैर चल वित्तीय परिसंपत्तियों में कमी/(वृद्धि)	(17.31)	9.20
- आरओयू परिसंपत्ति में कमी/(वृद्धि)	(52.32)	(321.51)
- अन्य गैर चल परिसंपत्तियों में कमी/(वृद्धि)	(6.12)	(1.79)
परिचालन गतिविधियों से सृजित नकदी	1,726.68	1,270.32
आयकर भुगतान	(357.26)	(241.26)
परिचालन गतिविधि से शुद्ध नकदी	1,369.42	1,029.06
बी निवेश गतिविधियों से नकद प्रवाह:		
संपत्ति संयंत्र और उपकरण के लिए भुगतान किया	(778.41)	(581.39)
बैंकों के पास रखी जाने वाली जमा पूंजी	11.79	22.50
3 से 12 महीने की परिपक्वता अवधि सहित सावधि जमा में निवेश	(732.59)	282.47
अप्रत्यक्ष परिसंपत्ति का अधिग्रहण	(1.44)	(7.71)
पूंजीगत कार्य की प्रगति में वृद्धि	173.74	21.24
विकासशील अप्रत्यक्ष परिसंपत्ति का अधिग्रहण	(7.50)	(1.53)
संपत्ति संयंत्र और उपकरणों की बिक्री से आय	9.67	106.86
वित्तीय परिसंपत्तियों की खरीद	80.17	(30.61)
प्राप्त ब्याज	174.38	221.88
निवेश गतिविधियों से निवल नकदी	(1,070.19)	33.71
सी वित्तीय गतिविधियों से नकद प्रवाह :		
अदा किया गया लाभांश	(487.40)	(356.40)
लीज देय भुगतान	(96.61)	(92.76)
भुगतान किया गया ब्याज	(4.61)	(5.62)
निगमित लाभांश कर भुगतान	-	-
उधार से आय	(6.36)	(1.84)
सहायक कंपनियों में गैर नियंत्रित ब्याज में भागीदारी	-	-
वित्तीय गतिविधियों से/(में प्रयुक्त) से उत्पन्न शुद्ध नकदी	(594.98)	456.62
नकदी और नकद समकक्षों में निवल वृद्धि/(कमी)	(295.75)	(606.15)
1 अप्रैल तक नकद और नकद समकक्ष (आदि शेष)	678.41	72.26
31 मार्च तक नकद और नकद समकक्ष (समापन शेष)	382.66	678.41

नोट :

1. नकदी प्रवाह कथन में निम्नलिखित नकदी और बैंक बैलेंस शामिल है:

नकदी एवं नकद समकक्षों में सम्मिलित है

हस्तगत नकदी एवं चेक बैंको में शेष	0.95	5.38
चालू खाते में	30.31	185.82
फ्लेक्सी सावधि खातों में जमा	348.54	474.93
सावधि खाता जो 3 महिने मे परिपक्व होगा	2.86	12.28
	382.66	678.41

हमारी संलग्न रिपोर्ट के संदर्भ में कृते एस एन नंदा एंड कंपनी चार्टर्ड अकाउंटेंट एफआरएन-000685एन

कृत निदेशक मंडल और उनकी ओर से

एस एन नंदा
साझेदार

(वी. कल्याण रामा)
अध्यक्ष एवं प्रबंध निदेशक
(डीआई एन: 07201556)

(मनोज कु. दूबे)
निदेशक (वित्त)
(डीआईएन: 07518387)

(हरीश चंद्रा)
क.नि.(वि.) एवं कं.स.

स्थान : नई दिल्ली
दिनांक 19 मई 2022

“वित्तीय विवरणों का हिस्सा बनने वाली टिप्पणियाँ”

टिप्पणी 1: लेखाकरण संबंधी महत्वपूर्ण नीतियाँ

1. निगमित सूचना

भारतीय कंटेनर निगम लिमिटेड (कॉनकॉर) का गठन कंपनी अधिनियम के अंतर्गत पंजीकरण संख्या 030915 के अंतर्गत 10 मार्च, 1988 को हुआ और भारतीय रेल से 7 आईसीडी लेकर इसने अपना परिचालन कार्य नवंबर, 1989 से प्रारंभ किया। इसके शेयर भारत के दोनों स्टॉक एक्सचेंज अर्थात नेशनल स्टॉक एक्सचेंज ऑफ इंडिया (एनएसई) और बीएसई लि. (बीएसई) में सूचीबद्ध हैं।

धीमी शुरुआत के साथ आज कॉनकॉर के भारत में 61 आईसीडी/सीएफएस/कार्यनीतिक गठजोड़ का एक विशालतम नेटवर्क रखते हुए बाजार में निर्विवाद रूप से अग्रणीय है। रेल मार्ग से कंटेनरों के इनलैंड ट्रांसपोर्टेशन के अतिरिक्त कॉनकॉर ने पोर्ट प्रबंधन, एयरकार्गो संचालन, कोल्ड चेन स्थापित करने जैसे कार्यों में अपने व्यवसाय का विस्तार कर लिया है। अपने आधुनिकतम रेल वैगन बेड़े, मित्रवत ग्राहक केंद्रित व्यावसायिक गतिविधियों और सूचना प्रौद्योगिकी के प्रयोग से कॉनकॉर ने भारत में कंटेनरीकृत परिवहन को बढ़ावा देने में महत्वपूर्ण भूमिका निभाई है तथा भविष्य में भी यह प्रयास जारी रखेंगे। भारत के अंतरराष्ट्रीय और आंतरिक कंटेनरीकृत परिवहन एवं व्यापार में कंपनी ने मल्टीमोडल लॉजिस्टिक्स पोर्ट की सुविधा भी विकसित की है। यद्यपि हमारी परिवहन योजना का मुख्य बिंदु रेल मार्ग ही है लेकिन व्यापार के अंतरराष्ट्रीय एवं आंतरिक दोनों ही खंडों में डोर-टू-डोर सर्विस देने के लिए सड़क मार्ग से परिवहन की सुविधा भी उपलब्ध कराई जाती है।

2. अनुपालना विवरण

कंपनी के वित्तीय विवरण भारतीय कंपनी अधिनियम 2013 की धारा 133 के अंतर्गत केंद्र सरकार द्वारा अधिसूचित तथा समय-समय पर संशोधित भारतीय लेखामानक नियम, 2015 के अनुरूप तैयार किए गए हैं।

3. तैयारी का आधार

वित्तीय साधन जोकि समीक्षाधीन अवधि के पुनः लागत राशि या उचित मूल्य पर आंकी गई कीमत को छोड़कर वित्तीय विवरण ऐतिहासिक लागत के आधार पर तैयार किए गए हैं। संपत्ति या दायित्व की उचित कीमत के आंकलन में, कंपनी बाजार की प्रतिभागियों की विशेषताओं का ध्यान रखती है, जिस तिथि को परिसंपत्ति एवं दायित्व का मूल्य निर्धारण होगा। लिजिंग ट्रांजेक्शन, जो भारतीय लेखामानक 116 के स्कोप के अंतर्गत है, को छोड़कर वित्तीय विवरणों का निर्धारण के प्रकटीकरण का उद्देश्य उचित कीमत से होता है। उचित मूल्य के लिए कुछ समानताएं हैं जो उचित नहीं हैं, जैसे भारतीय लेखामानक 2 अथवा भारतीय लेखामानक 36 में प्रयोग की गई कीमत।

4. नई घोषणाएं

कॉर्पोरेट मामलों का मंत्रालय ("एमसीए") समय-समय पर जारी कंपनी (भारतीय लेखामानक) नियमों के तहत मौजूदा मानकों में नए मानक या संशोधन को अधिसूचित करता है। 23 मार्च, 2022 को, एमसीए ने 1 अप्रैल, 2022 से लागू कंपनी (भारतीय लेखामानक) संशोधन नियम, 2022 में संशोधन किया, जैसाकि नीचे दिया गया है:

भारतीय लेखामानक 103 - व्यापार संयोजन

वैचारिक ढांचे का संदर्भ : संशोधन निर्दिष्ट करता है कि अधिग्रहण पद्धति को लागू करने के हिस्से के रूप में मान्यता के लिए अर्हता प्राप्त करने के लिए, अर्जित की गई पहचान योग्य संपत्ति और ग्रहण की गई देनदारियों को जारी किए गए भारतीय लेखामानकों (वैचारिक ढांचे) के अंतर्गत वित्तीय रिपोर्टिंग के लिए अवधारणात्मक ढांचे में संपत्ति और देनदारियों की परिभाषाओं को अधिग्रहण की तारीख पर भारतीय चार्टर्ड एकाउंटेंट्स संस्थान द्वारा पूरा करना चाहिए। ये परिवर्तन भारतीय लेखामानक 103 की आवश्यकताओं में महत्वपूर्ण परिवर्तन नहीं करते हैं। कंपनी को अपने वित्तीय विवरणों में संशोधन का कोई महत्वपूर्ण प्रभाव होने की उम्मीद नहीं है।

भारतीय लेखामानक 16 - संपत्ति, संयंत्र और उपकरण

(i) परीक्षण की लागत : संशोधन स्पष्ट करता है कि परीक्षण की लागत से अधिक उत्पादित वस्तुओं की शुद्ध बिक्री आय की अधिकता को लाभ या हानि में मान्यता नहीं दी जाएगी, लेकिन किसी संपत्ति, संयंत्र तथा उपकरण की लागत के हिस्से के रूप

में मानी जाने वाली सीधे जिम्मेदार लागत से कटौती की जाएगी। इस संशोधन को अपनाने की प्रभावी तिथि 1 अप्रैल, 2022 को या उसके बाद शुरू होने वाली वार्षिक अवधि है। कंपनी ने संशोधन का मूल्यांकन किया है और इसके समेकित वित्तीय विवरणों पर कोई प्रभाव नहीं पड़ा है।

(ii) इच्छित उपयोग से पूर्व कार्यवाही : संशोधन मुख्य रूप से एक इकाई को संपत्ति, संयंत्र और उपकरण की लागत से कटौती करने से रोकता है, जबकि कंपनी अपने इच्छित उपयोग के लिए संपत्ति तैयार कर रही है, उत्पादित वस्तुओं को बेचने से प्राप्त होती है। इसके बजाय, एक प्रतिष्ठान ऐसी बिक्री आय और संबंधित लागत को लाभ या हानि में मान्यता देगा। कंपनी यह उम्मीद नहीं करती है कि संशोधनों का उसके वित्तीय विवरणों में उसकी संपत्ति, संयंत्र और उपकरणों की मान्यता पर कोई प्रभाव पड़ेगा।

भारतीय लेखांकन 37 - प्रावधान, आकस्मिक देयताएं और आकस्मिक संपत्ति

दुर्वह अनुबंध - एक अनुबंध को पूरा करने की लागत: संशोधन निर्दिष्ट करता है कि एक अनुबंध को 'पूरा करने की लागत' में 'लागतें जो सीधे अनुबंध से संबंधित हैं' शामिल हैं। एक अनुबंध से सीधे संबंधित लागत या तो उस अनुबंध को पूरा करने की वृद्धिशील लागत हो सकती है (उदाहरण प्रत्यक्ष श्रम, सामग्री होंगे) या अन्य लागतों का आवंटन जो सीधे अनुबंधों को पूरा करने से संबंधित हैं। संशोधन अनिवार्य रूप से एक स्पष्टीकरण है और कंपनी को अपने वित्तीय विवरणों में संशोधन का कोई महत्वपूर्ण प्रभाव होने की उम्मीद नहीं है।

भारतीय लेखांकन 109 - वित्तीय प्रपत्र

भारतीय लेखांकन (2021) में वार्षिक सुधार: संशोधन स्पष्ट करता है कि एक इकाई में कौन सी फीस शामिल है, जब यह भारतीय लेखांकन के 109 मानक के 10 प्रतिशत परीक्षण को लागू करता है, यह आकलन करने में कि क्या वित्तीय दायित्व को अमान्य करना है। कंपनी को उम्मीद नहीं है कि संशोधन का उसके वित्तीय विवरणों पर कोई महत्वपूर्ण प्रभाव पड़ेगा।

5. समेकन का आधार

समूह और इसकी कंपनियों (संस्थागत कंपनियों सहित) के बनाए गए समेकित वित्तीय विवरण समूह और इसकी सहायक कंपनियों के नियंत्रण में है। नियंत्रण तभी हासिल होता है जब समूहः

- निवेशकों के ऊपर नियंत्रण हो;
- निवेशकों के साथ अपनी भागीदारी से प्रतिफल का खुलासा किया हो या खुलासे का अधिकार हो; और
- प्रतिफल प्रभावित करने में शक्ति का प्रयोग करने की क्षमता हो।

समूह पुनः आकलन करता है कि क्या वह निवेशक को नियंत्रित करता है या नहीं, यदि यह सत्य है और परिस्थितियां सूचित करती हैं कि ऊपर दिए गए नियंत्रित करने वाले तीनों तत्वों में से एक या अधिक में बदलाव है।

एक निवेशक के वोटिंग अधिकार से समूह के पास बहुमत की कमी होती है तो उस स्थिति में उसे निवेशक के ऊपर शक्तियां प्राप्त होती हैं। जब तक वोटिंग अधिकार पर्याप्त हो जाए और संबंधित गतिविधियों को निर्देशित करने के लिए व्यावहारिक क्षमता हो। सभी प्रासंगिक तथ्यों और परिस्थितियों पर विचार करके ही यह समूह आकलन करता है कि निवेश में मतदान का अधिकार देने के लिए पर्याप्त शक्ति है कि नहीं। इन शक्तियों में शामिल हैं:

- वोट के अधिकार वाले समूह का आकार तथा अन्य वोटधारकों का फैलाव,
- समूह, अन्य वोटधारक तथा अन्य पक्षों के संभावित वोटिंग अधिकार, तथा
- अन्य संविदात्मक व्यवस्था के अंतर्गत मिले अधिकार, तथा
- कोई भी अतिरिक्त तथ्य और परिस्थितियाँ जो इंगित करती हैं कि समूह के पास उस समय प्रासंगिक गतिविधियों को निर्देशित करने की वर्तमान क्षमता है या नहीं है, जब निर्णय लेने की आवश्यकता होती है, जिसमें पिछली शेयरधारकों की बैठकों में मतदान पैटर्न भी शामिल है।

एक सहायक कंपनी का समेकन तब होता है जब समूह उसे नियंत्रित करता है तथा उस नियंत्रण का समापन तब होता है जब समूह उस पर नियंत्रण खो देता है।

लाभ अथवा हानि और व्यापक आय के अन्य तत्व समूह को गैर नियंत्रित हितों को सहयोग करते हैं। सहायक कंपनियों की कुल व्यापक आय समूह के मालिकों को तथा गैर नियंत्रित कंपनियों को सहयोग तब भी देती है जब घाटा हो रहा होता है।

आवश्यक होने पर सहायक कंपनियों के वित्तीय विवरणों के समूह की लेखा नीतियों के साथ लाने के लिए समायोजन किया जाता है।

समूह के सदस्यों के बीच समस्त इंटरग्रुप संपत्ति एवं दायित्व, इक्विटी, आय, व्यय एवं नकद प्रवाह समेकन के आधार पर पूरी तरह समाप्त किया जाता है।

5.1 मौजूदा सहायक कंपनियों में समूह के स्वामित्व हित में बदलाव

समूह के स्वामित्व हित में बदलाव का परिणाम यह नहीं है कि समूह ने अपना नियंत्रण सहायक कंपनियों पर खो दिया है। ये इक्विटी लेन-देन माने जाएंगे। समूह के हित कैरिंग अमाऊंट, गैर नियंत्रित कंपनियों के हितों का समायोजन संबंधित कंपनियों में बदलाव को दर्शाता है। गैर नियंत्रित विचार योग्य उचित कीमत का भुगतान अथवा प्राप्ति का लेखा इक्विटी में किया जाता है तथा ग्रुप के स्वामित्व में माना जाता है।

जब समूह, सहायक कंपनियों में नियंत्रण खो देता है तो लाभ अथवा हानि खाते लाभ-हानि की गणना की जाती है। इसकी गणना अंतर के आधार पर की जाती है। (i) प्राप्त विचारार्थ राशि की उचित कीमत का योग तथा रखे गए हितों की उचित कीमत तथा (ii) साख सहित पिछली कीमत तथा सहायक कंपनियों की देयता तथा गैर नियंत्रित हित। संबंधित सहायक कंपनी की अन्य व्यापक आय की समस्त गणना की जाती है। चूंकि समूह ने सहायक कंपनी की संपत्ति/दायित्वों का निस्तारण कर दिया है। (लाभ-हानि अथवा इक्विटी का हस्तांतरण भारतीय लेखामानक में विनिर्दिष्ट के अनुसार दूसरे वर्ग में कर दिया। पूर्व की सहायक कंपनी की उचित कीमत का निवेश उसी दिन से रखा जाता है जब समूह नियंत्रण खो देता है)। भारतीय लेखामानक 109 अथवा सहयोगी अथवा संयुक्त उद्यम में किसी निवेश की प्रथम स्वीकृत लागत, जब लागू हो।

6. साख

जिस दिन जिस लागत पर कोई व्यवसाय स्थापित किया जाता है, उसमें से हुई हानि (यदि कोई है) को घटा देने से, उसे साख कहते हैं। हानि की परिक्षण के लिए समूह की कैश जैनेटिंग यूनिट (कैश जैनेटिंग समूह) साख आवंटित की जाती है। इसके संयोजन में लाभ अपेक्षित है।

जिस कैश जैनेटिंग यूनिट को साख आवंटित की जाती है उसे वार्षिक आधार पर या बारंबार हानि के लिए टैस्ट किया जाता है अगर हानि का संकेत मिले। यदि कैश जैनेटिंग यूनिट की वसूली योग्य राशि उसके कैरिंग अमाऊंट से कम है तो आवंटित राशि उसके कैरिंग अमाऊंट से घटा दी जाएगी। तत्पश्चात अन्य संपत्तियां प्रोराटा बैसिस पर घटा दी जाएंगी। साख में हुई हानि को लाभ-हानि खाते में सीधे ही गणना की जाएगी। साख में गणना की गई राशि कालांतर में वापिस नहीं होगी।

संबंधित कैश जैनेटिंग यूनिट के निस्तारण पर लाभ अथवा हानि के निर्धारण में साख की राशि को सम्मिलित किया जाता है।

7. सहयोगियों और संयुक्त उद्यमों में निवेश

एक सहयोगी कंपनी एक इकाई के रूप में होती है जिस पर समूह का काफी प्रभाव होता है। इस प्रभाव के फलस्वरूप निवेशक को वित्तीय और परिचालन नीति के फैसले में भाग लेने की शक्ति मिलती है लेकिन नीतियों में नियंत्रण या संयुक्त नियंत्रण में नहीं।

संयुक्त उद्यम एक संयुक्त व्यवस्था है जिसके अंतर्गत संयुक्त नियंत्रण वाले पक्ष को निवल संपत्ति के अधिकार हैं। संयुक्त नियंत्रण एक अनुबंध है जिसमें व्यवस्था को नियंत्रित करने की साझा सहमति तब मान्य होती है जब प्रासंगिक गतिविधियों के बारे में फैसले को साझा करने वाली पार्टियां एकमत हो।

सहयोगियों या संयुक्त उद्यमों में परिणाम, संपत्तियों और देनदारियों को लेखा के इक्विटी पद्धति का इस्तेमाल कर समेकित वित्तीय विवरणों में सम्मिलित किया जाता है सिवाय कि जब निवेश या उसके एक हिस्से को बिक्री के लिए वर्गीकृत किया जाता है। इस स्थिति में भारतीय लेखामानक 105 के अनुसार गणना की जाती है। इक्विटी पद्धति के तहत सहयोगी या संयुक्त उद्यम की शुरुआत में निवेश समेकित बैलेंसशीट में लागत पर पहचाना जाता है और इसके बाद समूह या उसके लाभ या हानि और सहकारी या संयुक्त उद्यम सहयोगी या एक संयुक्त उपक्रम से प्राप्त वितरण निवेश की मात्रा को कम करता है। जब एक सहयोगी या किसी संयुक्त उद्यम के नुकसान का समूह का हिस्सा उस सहयोगी या संयुक्त उपक्रम में समूह के हित से अधिक होता है (जिसमें किसी दीर्घकालिक हित को शामिल होता है, जो पदार्थ में, सहयोगी या संयुक्त उद्यम में गुप के शुद्ध निवेश का हिस्सा होता है), गुप ने आगे के नुकसान के अपने हिस्से को सीमित कर दिया। अतिरिक्त नुकसान केवल उस हद तक माने जाते हैं जो समूह ने कानूनी या रचनात्मक दायित्वों का सामना किया है या सहयोगी या संयुक्त उपक्रम की ओर से भुगतान किया गया है।

एक सहयोगी या संयुक्त उद्यम में निवेश की तिथि से इक्विटी पद्धति का उपयोग करने के लिए जिम्मेदार है, जिस पर निवेशक एक सहयोगी या संयुक्त उद्यम बन जाता है एक सहयोगी या एक संयुक्त उद्यम में निवेश के अधिग्रहण पर, पहचान योग्य परिसंपत्तियों और निवेशक की देनदारियों के शुद्ध उचित मूल्य के समूह के हिस्से पर निवेश की लागत का कोई भी अधिक हिस्सा साख के रूप में पहचाना जाता है, जिसे कैरिंग अमाउंड में शामिल किया गया है। निवेश की मात्रा निवेश की लागत पर पहचाने जाने योग्य परिसंपत्तियों और देनदारियों के शुद्ध उचित मूल्य के समूह के हिस्से के किसी भी अतिरिक्त, पुनर्मूल्यांकन के बाद, इक्विटी में सीधे पूंजी आरक्षित के रूप में मान्यता प्राप्त है, जिस अवधि में निवेश का अधिग्रहण किया जाता है।

लेखा की इक्विटी पद्धति के लागू होने के बाद समूह निर्धारित करता है एक या अधिक घटनाओं कि एक सहयोगी या एक संयुक्त उद्यम और उस स्थिति में शुद्ध निवेश की प्रारंभिक पहचान के बाद हुई हानि के सबूत हैं या नहीं। (या इवेंट्स) का शुद्ध निवेश से अनुमानित भविष्य के नकदी प्रवाह पर असर पड़ता है। विश्वसनीय रूप से अनुमान लगाया जा सकता है। यदि हानि के इस तरह के एक स्पष्ट प्रमाण मौजूद हैं, तो सहयोगी या एक संयुक्त उद्यम में समूह के निवेश के संबंध में हानि के नुकसान को पहचानना आवश्यक है। आवश्यक होने पर, निवेश की संपूर्ण राशि (साख सहित) को हानि के लिए जांच भारतीय लेखामानक 36 के अनुसार की जाती है। संपत्तियों की हानि के रूप में इसकी वसूली योग्य राशि (उपयोग में मूल्य का उच्च और निपटान के उचित मूल्य कम लागत) इसकी वहन राशि के साथ। किसी भी हानि की पहचान निवेश को ले जाने की राशि का हिस्सा है। उस हानि के नुकसान का कोई भी रूपांतर भारतीय लेखामानक 36 के अनुसार पहचाना जाता है जिससे बाद में निवेश की वसूली योग्य राशि बढ़ जाती है।

समूह उस तिथि से इक्विटी पद्धति का उपयोग बंद कर देता है जब निवेश एक सहयोगी या एक संयुक्त उद्यम के रूप में समाप्त नहीं होता है या जब निवेश को बिक्री के लिए आयोजित किया जाता है। जब समूह पूर्व सहयोगी या संयुक्त उपक्रम में रुचि रखता है और बनाए रखा ब्याज एक वित्तीय संपत्ति है, तो समूह उस तिथि के उचित मूल्य पर बनाए गए ब्याज को मापता है और उचित मूल्य के अनुसार प्रारंभिक मान्यता के उचित मूल्य के रूप में माना जाता है। भारतीय लेखामानक 109 के अंतर्गत इक्विटी पद्धति को बंद होने की तारीख में सहयोगी या संयुक्त उपक्रम की चालान राशि और अंतर रखने वाले ब्याज का उचित मूल्य और सहयोगी या संयुक्त उपक्रम में किसी भाग के हित के निपटान से कोई भी राशि शामिल है सहयोगी या संयुक्त उद्यम के निपटान पर लाभ या हानि के निर्धारण में इसके अलावा, सभी खातों के लिए गुप पहले ही उस आधार पर उस सहयोगी या संयुक्त उद्यम के संबंध में अन्य व्यापक आय में पहचाने गए थे, क्योंकि यह आवश्यक होगा कि अगर सहयोगी या संयुक्त उपक्रम सीधे संबंधित संपत्ति या देनदारियों का निपटारा गया हो। इसलिए, अगर सहयोगी या संयुक्त उपक्रम द्वारा अन्य व्यापक आय में पहले से प्राप्त लाभ या हानि संबंधित परिसंपत्तियों या देनदारियों के निपटान पर लाभ या हानि के लिए पुनर्वर्गीकृत किया जाएगा, तो समूह इक्विटी से लाभ या हानि के लाभ या हानि को पुनर्व्यवस्थित करता है (एक पुनर्गठन समायोजन के रूप में) जब इक्विटी पद्धति बंद हो जाती है। समूह इक्विटी पद्धति का उपयोग जारी रखता है जब एक सहयोगी में निवेश एक संयुक्त उद्यम में निवेश हो जाता है या संयुक्त उद्यम में निवेश एक सहयोगी में एक निवेश बन जाता है स्वामित्व हितों में इस तरह के बदलावों पर उचित मूल्य के लिए कोई उपाय नहीं है।

जब समूह किसी सहयोगी या एक संयुक्त उद्यम में इसके स्वामित्व के हित को कम करता है और समूह इक्विटी पद्धति का उपयोग जारी रखता है। समूह लाभ या हानि का पुनर्गठन करता है जो पहले से संबंधित अन्य व्यापक आय में पहचाने गए थे।

स्वामित्व हित में कमी उस लाभ या हानि को संबंधित परिसंपत्तियों या देनदारियों के निपटान पर लाभ या हानि के लिए पुनः वर्गीकृत किया जाएगा।

जब समूह इकाई सहयोगी या समूह का एक संयुक्त उद्यम के साथ लेनदेन करता है, सहयोगी या संयुक्त उद्यम के साथ लेनदेन के परिणामस्वरूप लाभ और हानि समूह की समेकित वित्तीय विवरण में केवल सहयोगी या संयुक्त उपक्रम में हितों की सीमा तक ही मान्यता प्राप्त होती है। यह समूह से संबंधित नहीं है।

8. संपत्ति, संयंत्र और उपकरण :

- (i) संचित मूल्यहास और हानि को घटाकर संपत्ति, संयंत्र और उपकरण की लागत बताई गई है। किसी भी संपत्ति की प्रारंभिक कीमत में खरीद लागत अथवा निर्माण लागत, कोई लागत जो संपत्ति को साईड तक लाने में लगी है तथा जिसे प्रबंधन ने सही माना है। प्रारंभिक अनुमान में संयंत्र को हटाए जाने, यदि ऐसा किया गया है तो आवश्यकतानुसार तात्विक अवधि में प्रयोग करने के लिए, वित्त लागत, अग्रिम पूंजी पर ब्याज सहित ड्यूटी क्रेडिट तथा फ्रेट, ड्यूटी टैक्स तथा अन्य खर्च पूंजीकरण के लिए देय संपत्ति है जहां अंतिम बिल/दावे प्राप्त होने, तथा पास किए जाने हैं, वे इंजीनियरिंग आंकलन पर आधारित है। लागत और मूल्यहास का अंतिम समायोजन पहले की तरह वास्तविक लागत पता लगाने और दावों को अंतिम रूप से निपटाने वाले वर्ष में किया गया है। स्पेयर पार्ट्स, स्टैंड बाय इक्यूपमेंट, सर्विसिंग की गणना संपत्ति, संयंत्र और उपकरण की परिभाषा में आने पर भारतीय लेखाकानून 16 के अनुसार की गई है।
- (ii) चल रहे पूंजीगत निर्माण कार्यों में, अचल संपत्ति की लागत जो अभी प्रयोग में नहीं है तथा बेलेस शीट की तिथि से पहले प्रयोग में नहीं ली गई है, संपत्ति सम्मिलित है। सर्वेक्षण, मूल्यांकन और परियोजनाओं की जांच पर खर्च, पूंजीगत कार्य प्रगति के तहत बुक किया गया है। हालाँकि, किसी भी स्तर पर, यदि प्रबंधन किसी परियोजना को छोड़ने का निर्णय लेता है, तो उस चरण में लाभ और हानि के विवरण का शुल्क लिया जाता है।
- (iii) भूमि के अधिग्रहण के लिए भुगतान के समय राशि का पूंजीकरण कर लिया गया तथा तत्काल दरों पर स्टांप शुल्क की व्यवस्था कंपनी ने कर ली है। इस शुल्क राशि को भूमि के खरीद मूल्य के रूप में पूंजीकरण कर लिया है।

मूल्यहास/परिशोधन

- (iv) पट्टे पर ली गई भूमि पर बनाई गई परिसंपत्ति सहित अचल परिसंपत्ति पर मूल्यहास का प्रावधान कंपनी अधिनियम, 2013 की अनुसूची II में निर्धारित दरों और उपयोगी जीवन अवधि पर आधारित है।
- स्थाई पट्टे के अधिग्रहण को छोड़कर, लीज पर ली गई भूमि का परिशोधन लीज अवधि तक है। लीज पर लिए गए भवन का परिशोधन कंपनी अधिनियम 2013 की अनुसूची II द्वारा निर्धारणानुसार लीज भवन अवधि तक या भवन की उपयोगी जीवन अवधि, जो भी कम हो, पर विचार किया जाएगा। जिन संपत्तियों का उपयोगी जीवनकाल परिशोधित किया गया है उनसे अपरिशोधन हास राशि शेष उपयोगी जीवन अवधि चार्जओवर कर ली गई है।
- (V) सड़कें, क्लवर्ट्स एवं विद्युत ट्रांसमिशन इत्यादि जैसी परिसंपत्तियों पर पूंजीगत व्यय, जिनका स्वामित्व कंपनी के पास नहीं है, ऐसे व्यय की भारग्रहण की लेखा अवधि में राजस्व को भारित किया जाता है। तथापि, योग्य परिसंपत्तियों पर पूंजीगत व्यय, जिसका स्वामित्व कंपनी के पास होता है एवं जिसे कंपनी की भूमि पर नहीं बनाया गया है उसे उपयोगिता की लगभग अवधि या 5 वर्षों की अवधि तक इसमें जो भी कम हो पीएंडएल लेखा के बट्टे खाते में डाल दिया जाता है। इस उद्देश्य के लिए भूमि को समूह का नहीं माना जाता है यदि भूमि का स्वामित्व या लीज/लाइसेंस समूह के पास नहीं है।
- (Vi) संपत्ति की मद, प्लांट एवं मशीनरी के लगातार प्रयोग होने पर जब लगता है कि भविष्य में इससे कोई लाभ नहीं होगा तो इसका निस्तारण कर दिया जाता है। संपत्ति, संयंत्र और उपकरण की किसी वस्तु के निपटान या सेवानिवृत्ति पर उत्पन्न होने वाले किसी भी लाभ या हानि को बिक्री आय और परिसंपत्ति की अग्रणीत राशि के बीच अंतर के रूप में निर्धारित किया जाता है और लाभ या हानि में पहचाना जाता है।
- (Vii) गैर-वर्तमान परिसंपत्तियों (या निपटान समूहों) को बिक्री के लिए रखी गई परिसंपत्तियों के रूप में वर्गीकृत किया जाता है जब एक बिक्री को अत्यधिक संभावित माना जाता है और उनकी वहन राशि को निरंतर उपयोग के बजाय बिक्री लेनदेन के माध्यम से मुख्य रूप से पुनर्प्राप्त किया जाना है। बिक्री के लिए रखे गए गैर-वर्तमान परिसंपत्ति (या निपटान समूह) को ले जाने की मात्रा और बिक्री के लिए उचित मूल्य कम कीमत पर कहा जाता है। संपत्ति, संयंत्र और उपकरण और अमूर्त संपत्ति की बिक्री के लिए एक बार वर्गीकृत के रूप में मूल्यहास या परिशोधन नहीं किया जाता है।

9. अप्रत्यक्ष संपत्ति

- क. कंप्यूटर सॉफ्टवेयर, जोकि हार्डवेयर का अंदरूनी भाग नहीं है, पर किए गए व्यय का पूंजीकरण अप्रत्यक्ष परिसंपत्ति के रूप में किया गया है। सॉफ्टवेयर की लागत में लाइसेंस शुल्क और कार्यान्वयन सेवाओं की लागत सम्मिलित है। प्रबंधन के आकलन के अनुसार में सॉफ्टवेयर की जीवन अवधि 5 वर्ष है। इस अवधि में ही सॉफ्टवेयर के आर्थिक लाभ लिए जा सकते हैं। उपयोगी जीवन अवधि तथा ऋण परिशोधन विधि की समीक्षा रिपोर्टिंग अवधि के अंत में की जाती है तथा परिवर्तन के अभाव को परिप्रेक्ष्य के आधार पर अनुमानित गणना की जाती है।
- ख. अधिग्रहण पर निर्माण, परिचालन, अनुरक्षण के व्यय ही टर्मिनल के अधिकार है जो एयरकार्गो टर्मिनल विकसित करने हेतु स्टैंपकर, रजिस्ट्रेशन शुल्क, प्रोजेक्ट लागत आदि पर अमूर्त संपत्ति के पूंजीकरण पर खर्च हुए हैं। ये सुविधाओं को सौंपने की तारीख से अनुबंधित शेष अवधि पर परिशोधन किया जाता है।

10. गैर वित्तीय संपत्तियों की हानि

प्रत्येक रिपोर्टिंग अवधि के अंत में कंपनी अपने मूर्त एवं अमूर्त संपत्तियों की कीमत की समीक्षा यह निर्धारित करने के लिए की जाती है कि इन पर कोई हानि तो नहीं हुई है। यदि ऐसा संकेत मिलता है तो इस हानि की पूर्ति के लिए अनुमान लगाया जाता है। यदि किसी संपत्ति पर हुई हानि से वसूली की जाने वाली राशि का अनुमान लगाना संभव न हो तो ऐसी स्थिति में कंपनी संबंधित संपत्ति की कैश जैनरेटिंग यूनिट से वसूली का अनुमान लगाती है। जब उचित और साश्वत आधार पर नियतन चिन्हित किया जाता है तो संबंधित कैश जैनरेटिंग यूनिट को निगमित संपत्ति भी नियत की जाती है। अन्यथा उचित और साश्वत आवंटन के आधार पर कैश जैनरेटिंग यूनिट के सबसे छोटे भाग को नियत कर दिया जाता है।

निस्तारण से प्राप्त राशि तथा प्रयोग में लाई गई कीमत को लगाकर वसूली गई राशि फेयर वैल्यू से अधिक होती है। प्रयोग की गई वैल्यू के निर्धारण में, पूर्व कर कटौती दर का प्रयोग करते हुए उनकी वर्तमान वैल्यू से अनुमानित भावी नकद प्रवाह में छूट दी जाती है जिससे धन की टाईम वैल्यू का आकलन चालू बाजार को प्रदर्शित करता है तथा संपत्ति का जोखिम जिसके लिए भावी नकद प्रवाह का अनुमान समायोजित नहीं हुआ।

यदि संपत्ति (या कैश जैनरेटिंग यूनिट) के वसूली योग्य राशि का अनुमान उसके कैरिंग अमाउंट से कम होता है तो संपत्ति का कैरिंग अमाउंट इसके वसूली योग्य राशि में से घटा दिया जाएगा। इस हानि को तत्काल ही लाभ-हानि खाते में दिखाया जाएगा।

11. मालसूची

स्टोर और स्पेयर पार्ट्स की वैल्यू का निर्धारण भारित औसत अथवा नेट रिलायबल वैल्यू के (एनआरयू) जो भी कम हो, के आधार पर किया जाएगा। पुराने/हटाए गई संपत्ति का प्रावधान आवश्यकता पड़ने पर किया जाएगा।

12. कर्मचारी हितलाभ

- (i) तुलन-पत्र की तिथि को कर्मचारियों के लिए देय ग्रेच्युटी, अवकाश वेतन और सेवानिवृत्ति के बाद के चिकित्सीय लाभ के लिए देयता एक स्वतंत्र एक्युअरी द्वारा किए गए अनुमानित जमा लाभ पद्धति (एक वर्ष की नियंत्रण अवधि के साथ अनुमानित यूनिट क्रेडिट पद्धति) का उपयोग करके उपार्जन के आधार पर प्रदान की जाती है। इस उद्देश्य के लिए कंपनी द्वारा स्थापित एक अलग ट्रस्ट में बनाए गए ग्रेच्युटी फंड को योगदान दिया जाता है।

पुनर्मापन, बीमांकिक लाभ-हानि, परिसंपत्ति की अधिकतम सीमा (यदि लागू हो) में बदलाव का प्रभाव तथा योजना संपत्ति का प्रतिफल (ब्याज छोड़कर) बैलेंसशीट में प्रभार के साथ प्रदर्शित होता है अथवा जिस अवधि में यदि घटित होता है उसकी व्यापक आय में क्रेडिट होता है। अन्य व्यापक आय में जो पुनर्मापन स्वीकृत होता है तो उसे तत्काल ही प्रतिधारित आय में प्रदर्शित किया जाता है तथा वह लाभ-हानि में वर्गीकृत नहीं होता। पिछले सेवा लागत संशोधन की उसी अवधि में मान्य है। शुद्ध ब्याज की गणना अवधि के शुरुआत में दरों में छूट लेकर शुद्ध परिभाषित लाभ के आधार पर की जाती है। परिभाषित लाभ लागत के रूप में निम्नलिखित रूप से वर्गीकृत किया जाता है:

- सेवा लागत(वर्तमान सेवालागत, गत सेवा लागत, कटौती और समायोजन में लाभ एवं हानि)
- शुद्ध ब्याज खर्च या आय, तथा
- पुनर्मापन

दी गई मद में (कर्मचारी हितलाभ व्यय) के अंतर्गत समूह लाभ लागत की परिभाषा में पहले दो अंग प्रदर्शित करती है। लाभ और हानि में कटौतियों की गणना गत सर्विस लागत में की जाती है।

बैलेंसशीट में दर्शाए गए सेवा निवृत्ति हितलाभ दायित्वों के कंपनी की परिभाषित हितलाभ योजनाओं में समूह के वास्तविक घाटे और अधिशेष को प्रस्तुत करते हैं। इस गणना से उत्पन्न कोई अधिशेष किसी आर्थिक लाभ के वर्तमान कीमत तक सीमित रहते हैं जो योजनाओं के भावी कटौतियों अथवा रिफंड के रूप में उपलब्ध हो।

लाभों की समाप्ति लाभ-हानि खाते के विवरण में तुरंत ही दिखाई जाती है। समाप्ति लाभ की देयता पहले से ही मान्य है जब कोई टर्मिनेशन ऑफर नहीं लेता तथा संबंधित निर्माण लागत को स्वीकार कर लेता है।

- (ii) भविष्यनिधि, पेंशन निधि एवं परिवार पेंशन निधि जैसी परिभाषित अंशदायी स्कीमों के अंशदान का जब भी उपचित होने पर ही, तभी लाभ-हानि लेखा में प्रभारित किया जाता है।
- (iii) कर्मचारी हितलाभों की लघु अवधि की गैर छूट राशि जो सेवा के बदले दी जाती है, यह राशि कर्मचारी द्वारा दी गई सर्विस के दौरान ही व्यय के रूप में मान्य है।

13. विदेशी मुद्रा लेन-देन

कार्यात्मक मुद्रा : कंपनी की कार्यात्मक मुद्रा भारतीय रुपया है। भारतीय मुद्रा में ही कंपनी के ये वित्तीय विवरण प्रस्तुत किए गए हैं।

- (i) विदेशी मुद्रा का संव्यवहार जो आय-व्यय पर आधारित होता है वह उस दिन प्रचलित विनिमय दर पर अभिलेखित किया गया है।
- (ii) विदेशी मुद्रा ऋण, चल देयता और चल परिसंपत्ति को वित्तीय वर्ष के अन्त में उस समय प्रचलित विनिमय दर के अनुसार लिया गया है।
- (iii) विदेशी मुद्रा विनिमय में उतार-चढ़ाव के कारण लाभ या हानि को लाभ एवं हानि लेखाकरण में किया गया है।
- (iv) गैर मौद्रिक सम्पत्ति तथा देनदारियां जिन्हें विदेशी मुद्रा के अंतर्गत एतिहासिक लागत पर मापा गया है, अनुवादित नहीं है।
- (v) विनिमय दर निर्धारित करने के उद्देश्य से लेनजिसमें विदेशी मुद्रा में अग्रिम विचार की प्राप्ति या) देन की तारीख- (भुगतान शामिल है, गैर मौद्रिक देयता की-मौद्रिक संपत्ति या गैर-प्रारंभिक मान्यता की तिथि है। यदि अग्रिम में कई भुगतान या रसीदें हैं, तो प्रत्येक भुगतान या रसीद के लिए लेनदेन की एक तिथि स्थापित की जाती है।

14. राजस्व स्वीकृति

1. राजस्व स्वीकृति के मूल सिद्धांत

- i. अनुबंध की शर्तों के अनुसार प्रत्येक प्रदर्शन दायित्व की संतुष्टि पर राजस्व को (विशिष्ट सेवाओं) मान्यता दी जाती है।
- ii. प्रदर्शन दायित्वों को अलग दायित्व के रूप में माना जाता है:
- ए) जब यह अनुबंध में अन्य दायित्वों से अलग पहचाना जा सकता है,
- बी) इसकी प्रगति को अलग से मापा जा सकता है,
- सी) प्रदर्शन दायित्व के लिए लेनदेन मूल्य आवंटित किया जा सकता है,
- डी) ग्राहक को उस चरण में अनुबंध समाप्त करने का निर्णय लेने पर पहले से ही निष्पादित सेवाओं को रि-प्रफार्म करने की आवश्यकता नहीं होगी,
- इ) पहले से ही निष्पादित सेवाओं के मूल्य में कोई कमी नहीं होगी तथा
- एफ) कॉन्कॉर के हस्तक्षेप के बिना ग्राहक शेष निष्पादन प्राप्त कर सकता है।
- iii. प्रदर्शन दायित्व की संतुष्टि: दो गंतव्यों के बीच कंटेनर की आवाजाही को प्रत्येक अनुबंध के तहत अलग-अलग प्रदर्शन दायित्व माना जाता है और अनुबंध को 'अवधि के अनुबंध' के रूप में माना जाता है।
- iv. अनुबंध में प्रवेश करने के समय प्रत्येक प्राथमिक दायित्व के लिए लेनदेन मूल्य तय किया जाता है। जिन दरों पर आकस्मिक सेवाओं का शुल्क लिया जाता है, उन्हें अनुबंध में प्रवेश करते समय भी जाना जाता है। इसलिए राजस्व मान्यता की "आउटपुट विधि" लागू की जाती है।
- v. वॉल्यूम छूट योजना (वीडीएस) परिवर्तनशील प्रतिफल की प्रकृति की है। चूंकि, वीडिएस सभी अनुबंधों पर सार्वभौमिक रूप से लागू नहीं होता है, इसलिए विशिष्ट मामलों में देय इस तरह के प्रतिफल का उचित अनुमान लगाया जाता है और रिपोर्टिंग तिथि पर परिवर्तनीय प्रतिफल के राजस्व शुद्ध को प्रतिबिंबित करने के लिए सकल राजस्व से घटाया जाता है।

2. **रेल भाड़ा आय:** रेल भाड़ा आय और आकस्मिक सेवाओं और संबंधित खर्चों के लिए प्रभारों को निष्पादन दायित्व की संतुष्टि पर हिसाब में लिया जाता है अर्थात् कंटेनर को गंतव्य टर्मिनल/बंदरगाह/ग्राहक के परिसर में परिवहन (चेसिस डिलीवरी के मामले में) में आवश्यक सभी आकस्मिक सेवाएं प्रदान करने के बाद कंटेनर/कार्गो को डिलीवरी के लिए तैयार करने के लिए लोडिंग और अनलोडिंग आदि जैसे परिवहन के प्राथमिक दायित्व के दौरान आदि।
3. **सड़क भाड़ा आय:** सड़क भाड़ा आय और आकस्मिक सेवाओं और संबंधित खर्चों के लिए शुल्क प्रदर्शन दायित्व की संतुष्टि के लिए जिम्मेदार हैं यानी परिवहन के प्राथमिक दायित्व के दौरान आवश्यक सभी आकस्मिक सेवाएं प्रदान करने के बाद गंतव्य टर्मिनल/बंदरगाह/ग्राहक के परिसर में कंटेनर का परिवहन, जैसे कंटेनर/कार्गो को डिलीवरी के लिए तैयार करने के लिए लोडिंग और अनलोडिंग आदि।
तथापि, रेल संचलन के माध्यम से घर-घर वितरण के मामले में, ग्राहक के परिसर से आरंभिक कॉनकॉर टर्मिनल पर कंटेनर के आगमन पर सड़क भाड़ा आय और आकस्मिक सेवाओं के लिए प्रभारों का हिसाब लगाया जाता है।
4. **वेयरहाउस इनकम :**
ए) घरेलू सेगमेंट में वेयरहाउसिंग चार्ज की गणना एक्यूरेल बेसिस पर की जाती है।
बी) एकजिम सेगमेंट में वेयरहाउसिंग चार्ज ग्राहक को कार्गो सौंपते के समय गणना की जाती है।
5. **टर्मिनल सेवा शुल्क:**
ए) खाली कंटेनरों और लोडेड घरेलू कंटेनरों पर टर्मिनल सर्विस चार्ज (टीएससी) को प्रोद्भवन के आधार पर मान्यता दी जाती है।
बी) एकजिम लोडेड कंटेनरों पर टर्मिनल सर्विस चार्ज (TSC) कंटेनरों की रिहाई के समय की जाती है।
6. **लाभांश आय** की मान्यता तब होती है जब कंपनी का लाभांश प्राप्त करने का अधिकार स्थापित होता है।
7. **जमा राशि पर से ब्याज** से आय की गणना एक्यूरेल बेसिस पर की जाती है।
8. **मूल्यांकन को अंतिम रूप देने पर आयकर रिफंड पर ब्याज** लगता है।

15. **दावों/प्रति दावों/जुर्माना/पुरस्कार**

दावों/प्रति दावों/जुर्माना/पुरस्कार का लेखाकरण इनके निपटान के वर्ष में किया गया है।

16. **आय पर कर**

आयकर खर्च में वह राशि होती है जो वर्तमान देय कर तथा आस्थगित कर को मिलाकर मिलती है।

चालू कर

जो कर वर्ष के लाभ पर आधारित वर्तमान में देय होता है, चालू कर कहते हैं। कर योग्य लाभ, कर पूर्व लाभ से भिन्न होता है। जैसाकि लाभ-हानि विवरण में दिखाया गया है। आय अथवा व्यय की मद के चलते अन्य वर्षों में जो कर योग्य अथवा घटाए जाने और कभी भी कर योग्य अथवा घटाए जाने योग्य न हो। कंपनी के चालू कर की गणना रिपोर्टिंग अवधि के अंत तक रिपोर्टों के आधार पर अधिनियमित या मूल रूप से की गई है।

आस्थगित कर

परिसंपत्ति की मानी गई कीमत समेकित वित्तीय विवरणों की देयताओं और कर योग्य लाभ में संबंधित कर के आधारित अंतर ही आस्थगित कर है। आस्थगित कर देयताएं सामान्य तौर पर समस्त कर योग्य अस्थायी भिन्नता है। आस्थगित कर संपत्ति को आमतौर पर अस्थायी अंतरों को माना जाता है। जो संभव कर योग्य लाभ होगा। जिसके साथ अस्थायी अंतरों का उपयोग किया जा सकता है। ऐसे आस्थगित कर संपत्ति और देनदारियों को माना नहीं जाता। संपत्ति की पहली पहचान और दायित्व जो प्रभावित करती है वह न तो कर योग्य लाभ होता और न ही गणना लाभ। इसके अलावा, आस्थगित कर देनदारियों को स्वीकृति नहीं दी जाती यदि अस्थायी अंतर ख्याति की प्रारंभिक मान्यता से उत्पन्न हो।

आस्थगित कर देयताओं की गणना सहायक, एसोसिएट और संयुक्त उद्यमों के हितों में कर योग्य अस्थायी भिन्नता हेतु की जाती है सिवाय जहां समूह अस्थायी भिन्नता प्रतिकूलता पर नियंत्रण कर पाए तथा इसकी संभावना हो कि अस्थायी भिन्नता भविष्य की संभावनाओं को प्रतिकूल नहीं करेगी। घटाई जाने वाली अस्थायी भिन्नता जो ऐसे निवेश एवं हितों के रूप से

उत्पन्न हुई है केवल उन्हें ही आस्थगित कर संपत्ति के रूप में मान्यता दी जाती है और इसकी संभावना है कि जहां इन्हें प्रयोग किया जाएगा वहां पर्याप्त कर योग्य लाभ होंगे, ऐसी उम्मीद निकट भविष्य में है।

प्रत्येक रिपोर्टिंग अवधि के अंत में आस्थगित कर संपत्तियों की समीक्षा की जाती है। पर्याप्त कर योग्य लाभ जिसकी अधिक संभावना नहीं है, घटा दिया जाता है अथवा वसूली की संपत्ति का कुछ अंश उपलब्ध रहता है।

जिस अवधि में जिन दरों पर देयता का निपटारा अथवा संपत्ति की प्राप्ति होती है उन्हीं दरों पर दायित्व और संपत्तियों को माना जाता है। कर दरों (और कर कानूनों) के आधार पर रिपोर्टिंग अवधि के अंत में अधिनियमित या मूल रूप से अधिनियमित कर दिया जाता है।

समूह की आशा के अनुसार आस्थगित कर देयताओं तथा परिसंपत्तियों के टैक्स समीक्षाधीन अवधि के अंत में परिणामस्वरूप वसूली अथवा मानी गई राशि से नियत किए जाते हैं।

वर्ष हेतु चालू और आस्थगित कर

चालू और आस्थगित कर को लाभ या हानि में मान्यता दी जाती है, सिवाय इसके कि जब वे अन्य व्यापक आय में या सीधे इक्विटी में मान्यता प्राप्त वस्तुओं से संबंधित हों, इस मामले में, चालू और आस्थगित कर को अन्य व्यापक आय में या सीधे इक्विटी में भी मान्यता दी जाती है।

जहां चालू कर या आस्थगित कर एक व्यवसाय संयोजन के लिए प्रारंभिक लेखों से उत्पन्न होता है, वहां कर प्रभाव व्यवसाय संयोजन के लिए लेखा में शामिल किया जाता है।

आयकर अधिनियम 1961 के प्रावधानों के अंतर्गत न्यूनतम वैकल्पिक कर को चालू कर के रूप में लाभ-हानि विवरणों में दर्शाया गया है। आयकर अधिनियम के अंतर्गत भुगतान किए गए मैट के संबंध में उपलब्ध क्रेडिट की मान्यता एक संपत्ति के रूप में तब तक है जहां इस बात के पक्के सबूत हैं कि कंपनी उस अवधि हेतु सामान्य आय कर की अदायगी करेगी जिसकी समीक्षा प्रत्येक बैलेंसशीट में कर ली गई है।

17. प्रावधान, आकस्मिक देयताएं और आकस्मिक संपत्ति :

क. प्रावधान

पिछले घटना के परिणामस्वरूप समूह की वर्तमान दायित्व (कानूनी या रचनात्मक) होने पर प्रावधानों को मान्यता दी जाती है, यह संभव है कि समूह को दायित्व तय करने की आवश्यकता होगी, और एक विश्वसनीय अनुमान दायित्व की राशि से किया जा सकता है।

प्रावधान के रूप में मान्यता प्राप्त राशि, समीक्षाधीन अवधि के अंत में वर्तमान दायित्व को व्यवस्थित करने के लिए आस-पास के जोखिमों और अनिश्चितताओं को ध्यान में रखते हुए आवश्यक दायित्व का सबसे अच्छा अनुमान है। जब वर्तमान दायित्व को व्यवस्थित करने के अनुमानित नकदी प्रवाह का उपयोग करके एक प्रावधान मापा जाता है, तो इसकी वहन राशि उन नकदी प्रवाहों के वर्तमान मूल्य (जब धन के समय मूल्य का प्रभाव सामग्री है) है।

जब कोई तृतीय पक्ष से प्रावधान करने के लिए अपेक्षित कुछ या सभी आर्थिक लाभों की अपेक्षा की जाती है, तो प्राप्य परिसंपत्ति के रूप में मान्यता प्राप्त होती है। अगर यह वास्तव में निश्चित है कि प्रतिपूर्ति प्राप्त की जाएगी और प्राप्य राशि को विश्वसनीय ढंग से मापा जा सकता है।

ख. दुर्वह अनुबंध

दुर्वह अनुबंध कंपनी के रूप में माना जाता है जब कंपनी द्वारा अपेक्षित आर्थिक लाभ प्राप्त किए जाते हैं। अनुबंध के तहत अपने दायित्वों को पूरा करने की अपरिहार्य लागत से कम हो। अनुबंध प्रावधान को समाप्त करने की अपेक्षित लागत से नीचे आंका जाता है और अनुबंध को शुद्ध लागत पर जारी रखा जाता है। प्रावधान स्थापित होने से पहले, कंपनी उस अनुबंध से जुड़ी परिसंपत्तियों पर किसी भी हानि को चिन्हित करती है।

ग. आकस्मिक देयताएं

आकस्मिक देनदारियों का खुलासा तब किया जाता है जब पिछली घटनाओं से उत्पन्न होने वाले दायित्व संभावित हो। जिसके तहत अस्तित्व को केवल एक या अधिक घटनाएं होने या न होने की पुष्टि की जाए जो पूरी तरह से कंपनी के नियंत्रण में है। वर्तमान दायित्व पिछली घटनाओं से उत्पन्न होते हैं जहां यह संभावित नहीं है कि संसाधनों का बहिर्वाह करने की आवश्यकता होगी या राशि का विश्वसनीय अनुमान नहीं बनाया जा सकता है।

घ. आकस्मिक संपत्ति

आकस्मिक संपत्ति खाते में मान्यता प्राप्त नहीं हैं हालांकि वे प्रकट होते हैं कि जब प्राप्त करने का संभव अधिकार मौजूद हो।

18. आय प्रति शेयर (ईपीएस)

प्रति शेयर मूल आय ('ईपीएस') वर्ष के दौरान शेष बकाया शेयरों की भारित औसत संख्या से इक्विटी शेयरधारकों के लिए वर्ष के शुद्ध लाभ या हानि को विभाजित करके गणना की जाती है।

डायलुटिड ईपीएस को इक्विटी के भारित औसत संख्या और अवधि के दौरान बकाया निर्बंध इक्विटी समकक्ष शेयरों का उपयोग करते हुए गणना की जाती है, इसके अलावा, परिणाम इसके विपरीत नहीं होगा।

19. नकदी और नकदी समतुल्य

नकदी प्रवाह विवरण में नकद और नकद समकक्षों में हाथ में नकदी, बैंकों के साथ मांग जमा, तीन महीने या उससे कम की मूल परिपक्वता के साथ अन्य अल्पावधि अत्यधिक तरल निवेश शामिल हैं। जो आसानी से नकदी की ज्ञात मात्रा में परिवर्तनीय होते हैं और जो मूल्य में परिवर्तनों का एक साधारण जोखिम है।

20. पट्टे

एक अनुबंध या एक पट्टा में शामिल है, अगर अनुबंध विचार के बदले में समय की अवधि के लिए किसी पहचाने गए परिसंपत्ति के उपयोग को नियंत्रित करने का अधिकार देता है। यह आकलन करने के लिए कि कोई अनुबंध किसी पहचान की गई संपत्ति के उपयोग को नियंत्रित करने का अधिकार देता है या नहीं, कंपनी यह आकलन करती है कि: (i) अनुबंध में किसी पहचान की गई संपत्ति का उपयोग शामिल है (ii) कंपनी के पास संपत्ति के उपयोग से सभी आर्थिक लाभ हैं पट्टे की अवधि के माध्यम से और (iii) कंपनी को संपत्ति के उपयोग को निर्देशित करने का अधिकार है।

कंपनी अनुबंध के भीतर प्रत्येक पट्टे के घटक के लिए अनुबंध के गैर-पट्टे के घटकों से अलग एक पट्टे के रूप में है और पट्टे के घटक और सकल के सापेक्ष स्टैंड-अलोन मूल्य के आधार पर प्रत्येक पट्टे घटक को अनुबंध में विचार आवंटित करता है। गैर-पट्टा घटकों की स्टैंड-अलोन कीमत।

कंपनी एक पट्टेदार के रूप में

पट्टे के शुरू होने की तारीख में, कंपनी एक राइट-ऑफ-यूज एसेट्स ('ROU') और सभी लीज व्यवस्थाओं के लिए एक संबंधित लीज लायबिलिटी को मान्यता देती है, जिसमें पट्टेदार होता है, सिवाय पट्टों के साथ बारह महीने के कार्यकाल के लिए या उससे कम (कम अवधि के पट्टे) और कम मूल्य के पट्टे, कंपनी पट्टे के भुगतान को एक सीधी रेखा के आधार पर खर्च के रूप में मान्यता देती है।

लीज अवधि का निर्धारण करने में, कंपनी लीज का विस्तार / समाप्त करने के विकल्प पर विचार करती है, जहां भी इस तरह के विकल्प का उपयोग करना उचित है।

लीज देयता को शुरू में लीज अवधि में पट्टादाता के कारण भविष्य के लीज भुगतानों के वर्तमान मूल्य पर मापा जाता है, लीज में निहित दर के संदर्भ में निर्धारित छूट दर के साथ और यदि यह निर्धारित नहीं है, तो शुरू होने पर कंपनी की वृद्धिशील उधार दर पट्टे का उपयोग किया जाता है। यथोचित रूप से समान विशेषताओं वाले पट्टों के लिए, कंपनी, पट्टे के आधार पर पट्टे पर, या तो पट्टे के लिए विशिष्ट वृद्धिशील उधार दर या समग्र रूप से पोर्टफोलियो के लिए वृद्धिशील उधार दर को अपना सकती है।

पट्टे के भुगतान में निश्चित भुगतान, परिवर्तनीय पट्टे के भुगतान, अवशिष्ट मूल्य की गारंटी, एक खरीद विकल्प का व्यायाम मूल्य शामिल होगा जहां कंपनी उस विकल्प का उपयोग करने के लिए उचित रूप से निश्चित है और पट्टे को समाप्त करने के लिए दंड के भुगतान, यदि पट्टा अवधि एक को दर्शाती पट्टेदार को दर्शाती है पट्टे को समाप्त करने का विकल्प। कंपनी केवल लीज दायित्व की माप में वैरिएबल लीज भुगतान को शामिल करती है, यदि वे सूचकांक या दर पर निर्भर होते हैं। अन्य वैरिएबल लीज पेमेंट पर लाभ और हानि का बयान लगाया जाता है। लीज देनदारी पर ब्याज को प्रतिबिंबित करने के लिए ले जाने की राशि में वृद्धि करके लीज देयता को बाद में फिर से मापा जाता है, लीज पेमेंट को प्रतिबिंबित करने के लिए ले जाने की राशि को कम करता है।

कंपनी पुनर्मूल्यांकन / संशोधन की प्रकृति के आधार पर सही संपत्ति के उपयोग और लाभ और हानि के बयान के समायोजन के रूप में पुनर्मूल्यांकन / संशोधन के कारण पट्टा देयता के पुनः माप की राशि को पहचानती है। हालाँकि, पट्टे में संशोधन को अलग पट्टे के रूप में देखा जाता है, यदि संशोधन में पट्टे की गुंजाइश को बढ़ाकर एक या एक से अधिक अंतर्निहित परिसंपत्तियों का उपयोग करने का अधिकार जोड़ा जाता है और दायरे में वृद्धि के लिए स्टैंड-अलोन मूल्य के साथ राशि के लिए पट्टे पर विचार बढ़ता है।

स्थापना के समय मापी गई उपयोग की गई परिसंपत्ति की लागत में लीज भुगतान के आरंभिक माप की राशि शामिल होगी, जो कि लीज भुगतानों के लिए समायोजित की गई हो या शुरू होने की तारीख से पहले किसी भी लीज प्रोत्साहन को प्राप्त नहीं हुई हो, साथ ही कोई भी प्रारंभिक प्रत्यक्ष लागत और लागत का एक अनुमान पट्टेदार द्वारा विघटित करने और अंतर्निहित परिसंपत्ति को हटाने या अंतर्निहित संपत्ति या साइट को पुनर्स्थापित करने पर लगाया जाता है, जिस पर यह स्थित है। वे बाद में लागत कम संचित मूल्यहास, संचित हानि हानि, यदि कोई हो और लीज दायित्व के किसी भी पुनः माप के लिए समायोजित किए जाते हैं, पर मापा जाता है।

राइट-ऑफ-यूज़ परिसंपत्तियाँ, लीज़ अवधि या अंतर्निहित परिसंपत्तियों के शेष उपयोगी जीवन के रूप में इंडस्ट्रीज़ 2013, कंपनी अधिनियम 2013 की अनुसूची 16 (PPE) / अनुसूची II में निर्धारित की गई, जो भी छोटी हो, पर मूल्यहास कर दी जाती है।

कंपनी एक ऋणदाता के रूप में

पट्टों जिसके लिए कंपनी कम है, को वित्त या परिचालन पट्टे के रूप में वर्गीकृत किया गया है। जब भी पट्टे की शर्तों में पट्टेदार को स्वामित्व के सभी जोखिम और पुरस्कार स्थानांतरित होते हैं, तो अनुबंध को वित्त पट्टे के रूप में वर्गीकृत किया जाता है। अन्य सभी पट्टें संचालनशील पट्टों के रूप में वर्गीकृत हैं।

परिचालन पट्टों के लिए, प्राप्त किराये की आय / पट्टे के भुगतान को पट्टे की अवधि के आधार पर सीधी-रेखा के आधार पर मान्यता दी जाती है।

वित्त पट्टों के लिए, पट्टे पर पट्टेदार के शुद्ध निवेश पर निरंतर आवधिक दर को दर्शाते हुए एक पैटर्न के आधार पर पट्टे की अवधि में वित्त आय को मान्यता दी जाती है। जब कंपनी इंटरमीडिएट कम होती है तो वह अपने हितों के लिए प्रमुख पट्टे और उप-पट्टे पर अलग से खाता रखती है। कंपनी उप-पट्टे के पट्टे के वर्गीकरण का आकलन करती है, जो मुख्य पट्टे से उत्पन्न होने वाली सही संपत्ति के संदर्भ में है, अंतर्निहित संपत्ति के संदर्भ में नहीं हो।

21. वित्तीय प्रपत्र

वित्तीय परिसंपत्तियों और वित्तीय देनदारियों को तब मान्यता दी जाती है जब समूह तत्वों के संविदागत प्रावधानों का पक्ष बनाते हैं। वित्तीय परिसंपत्तियों और वित्तीय देनदारियों को शुरू में उचित मूल्य पर मापा जाता है। लेनदेन की लागतें जो अधिग्रहण या वित्तीय संपत्तियों और वित्तीय देयताओं (वित्तीय संपत्ति और वित्तीय देनदारियों के मुनाफे या हानि के माध्यम से उचित मूल्य के अलावा) के मुकाबले सीधे श्रेय देती हैं, उन्हें वित्तीय परिसंपत्तियों या वित्तीय देनदारियों के उचित मूल्य से जोड़ा या घटाया जाता है, उचित रूप में, प्रारंभिक मान्यता पर लेन-देन सीधे लाभ या हानि के माध्यम से उचित मूल्य पर वित्तीय परिसंपत्तियां या वित्तीय देनदारियों के अधिग्रहण के लिए विशेष रूप से लाभ या हानि में पहचाने जाते हैं।

वित्तीय साधनों का उचित मूल्य जो सक्रिय बाजारों में उद्धृत बोली मूल्यों का उपयोग किया गया है (वित्तीय संपत्ति रखी गई) या उद्धृत पूछे जाने वाले मूल्य (वित्तीय देयताएं ली गई हैं) और अन्य उपकरणों के लिए मूल्यांकन तकनीक का उपयोग कर रहे हैं। मूल्यांकन तकनीकों में रियायती नकदी प्रवाह विधि और अन्य मूल्यांकन मॉडल शामिल हैं।

वित्तीय परिसंपत्तियाँ

प्रारंभिक मान्यता और माप

सभी वित्तीय परिसंपत्तियों को शुरू में उचित मूल्य पर मान्यता दी जाती है और वित्तीय परिसंपत्ति के अधिग्रहण के कारण होने वाली लेनदेन लागत को भी समायोजित किया जाता है।

बाद की माप

i. ऋण साधन/कर मुक्त बांड परिशोधन लागत पर - परिशोधन लागत पर एक ऋण साधन यदि निम्नलिखित दोनों शर्तें पूरी होती हैं:

ए. परिसंपत्ति को एक व्यवसाय मॉडल के अंदर रखा जाता है जिसका उद्देश्य संविदात्मक नकदी प्रवाह एकत्र करने के लिए संपत्ति रखना है, और

बी. परिसंपत्ति की संविदात्मक शर्तें नकदी प्रवाह को निर्दिष्ट तिथियों पर जन्म देती हैं जो मूलधन और ब्याज (एसपीपीआई) का भुगतान बकाया मूलधन पर होता है।

प्रारंभिक माप के बाद, ऐसी वित्तीय परिसंपत्तियों को बाद में प्रभावी ब्याज दर (ईआईआर) पद्धति का उपयोग करके परिशोधन लागत पर मापा जाता है।

ii. इक्विटी इंस्ट्रुमेंट्स - भा.ले.मा. 109 के दायरे में सभी इक्विटी इंस्ट्रुमेंट्स को उचित मूल्य पर मापा जाता है। ट्रेडिंग के लिए रखे गए इक्विटी उपकरणों को लाभ और हानि (FVTPL) के माध्यम से उचित मूल्य पर वर्गीकृत किया जाता है। अन्य सभी इक्विटी उपकरणों के लिए, समूह इसे या तो अन्य व्यापक आय (FVOCI) के माध्यम से उचित मूल्य पर या लाभ और हानि (FVTPL) के माध्यम से उचित मूल्य के रूप में वर्गीकृत करने का निर्णय लेता है।

iii. म्यूचुअल फंड - भा.ले.मा. 109 के दायरे में सभी म्यूचुअल फंडों को परिशोधन लागत और (एफवीटीपीएल) पर मापा जाता है क्योंकि वे नकदी प्रवाह के मूल्य में महत्वपूर्ण बदलाव के साथ बिक्री के लिए आसानी से उपलब्ध हो सकते हैं।

वित्तीय आस्तियों की मान्यता रद्द करना

एक वित्तीय परिसंपत्ति को प्राथमिक रूप से तब मान्यता नहीं दी जाती है जब परिसंपत्ति से नकदी प्रवाह प्राप्त करने के अधिकार समाप्त हो गए हों या समूह ने परिसंपत्ति से नकदी प्रवाह प्राप्त करने के अपने अधिकारों को स्थानांतरित कर दिया हो।

वित्तीय देनदारियाँ

आरंभिक मान्यता और माप

सभी वित्तीय देयताओं पर निष्पक्ष मूल्य और लेनदेन की लागत की वजह से शुरू में ही पहचाने जाते हैं। वित्तीय देनदारियों के अधिग्रहण को भी समायोजित किया जाता है। इन देनदारियों को परिशोधित लागत पर वर्गीकृत किया गया है।

बाद के माप

प्रारंभिक मान्यता के बाद, इन देनदारियों को प्रभावी ब्याज पद्धति का उपयोग करके परिशोधित लागत पर मापा जाता है। यह श्रेणी आमतौर पर दीर्घावधि भुगतान और जमा पर लागू होती है।

वित्तीय देनदारियों को अस्वीकृत करना

देनदारी के तहत दायित्व का निर्वहन या रद्द या समाप्त होने पर वित्तीय देनदारियों को मान्यता नहीं दी जाती है। जब एक मौजूदा वित्तीय देयता को एक ही ऋणदाता से काफी अलग-अलग शर्तों पर बदल दिया जाता है या मौजूदा दायित्वों की शर्तों को काफी संशोधित किया जाता है, तो इस तरह के विनिमय या संशोधन को मूल देयता और मान्यताओं में अंतर को लाभ और हानि के विवरण में अस्वीकृत किया जाता है तथा संबंधित राशि के अंतर को लाभ-हानि विवरण में मान्यता दी जाती है।

वित्तीय विवरणों की ऑफसेटिंग

वित्तीय परिसंपत्तियों और वित्तीय देनदारियाँ ऑफसेट हैं और बैलेंस शीट में शुद्ध राशि की सूचना दी जाती है यदि वर्तमान में मान्यता प्राप्त राशियों को ऑफसेट करने का अधिकार है तो निवल आधार पर समझौता करने, संपत्ति का वास्तविक मूल्य जानने और देनदारियों का निपटारा एक साथ करने का इरादा है।

वित्तीय गारंटी अनुबंध

एक वित्तीय गारंटी अनुबंध एक अनुबंध है जिसके लिए जारीकर्ता को निर्दिष्ट भुगतान करने के लिए धारक को नुकसान के लिए प्रतिपूर्ति करने की आवश्यकता तब होती है जब एक निर्दिष्ट ऋणी ऋण साधन की शर्तों के अनुसार भुगतान करने में असफल रहता है।

समूह की संस्था द्वारा जारी वित्तीय गारंटी अनुबंधों को शुरू में अपने उचित मूल्यों पर मापा जाता है, और अगर एफवीटीपीएल के रूप में नामित नहीं किया जाता है, तो बाद में इसे अधिक से मापा जाता है:

- भारतीय लेखामानक 109 की हानि आवश्यकताओं के अनुसार निर्धारित नुकसान भत्ते की राशि; तथा
- शुरू में कम राशि, जब उचित हो, भारतीय लेखामानक सिद्धांत- 18 के अनुसार मान्यता प्राप्त आय की संचयी राशि।

22. वित्तीय परिसंपत्ति की हानि

भारतीय लेखामानक 109 के अनुसार, माप और वित्तीय आस्तियों के लिए हानि क्षति की मान्यता के लिए कंपनी में अपेक्षित क्रेडिट हानि (ईसीएल) मॉडल लागू है।

समूह में अनुबंध के अनुसार समूह के मुताबिक सभी संविदागत नकदी प्रवाह के बीच ईसीएल अंतर है और समूह को प्राप्त होने वाली सभी नकदी प्रवाह नकदी प्रवाह का आकलन करते समय, कंपनी को विचार करना आवश्यक है: -

- परिसंपत्तियों के अपेक्षित जीवन पर वित्तीय परिसंपत्तियों (प्रीपेमेंट और एक्सटेंशन सहित) की सभी संविदात्मक शर्तें।
- संपार्श्विक की बिक्री से नकदी प्रवाह या अनुबंध की शर्तें जो अन्य क्रेडिट संवर्द्धन के अभिन्न अंग हैं।

व्यापार प्राप्य

व्यावहारिक रूप से, समूह ने व्यापार प्राप्तियों पर अपेक्षित नुकसान की मान्यता के लिए प्रावधान मैट्रिक्स पद्धति का उपयोग करके 'सरल दृष्टिकोण' अपनाया है। प्रावधान मैट्रिक्स, व्यापार प्राप्य की अपेक्षित जीवन अवधि को देखते हुए ऐतिहासिक डिफॉल्ट दर पर आधारित है और भविष्य के अनुमानों के लिए समायोजित किया गया है। प्रत्येक रिपोर्टिंग तारीख पर, ऐतिहासिक डिफॉल्ट दरों को अपडेट किया जाता है और भविष्य के अनुमानों में परिवर्तन का विश्लेषण किया जाता है। इस विश्लेषण के लिए प्राप्तियां खंडित हैं जहां इनकी क्रेडिट जोखिम विशेषताएं एक समान हैं।

अन्य वित्तीय संपत्तियां

अन्य वित्तीय परिसंपत्तियों और जोखिम पर हानि को समूह निर्धारित करते हैं कि क्या क्रेडिट की जोखिम में पहले की शुरुआत के बाद से महत्वपूर्ण वृद्धि हुई है और अगर क्रेडिट जोखिम में काफी वृद्धि हुई है तो हानि मानी जाती है।

23. **पंजीकरण शुल्क:** भारतीय रेल नेटवर्क पर कंटेनर ट्रेनों और निजी फ्रेट टर्मिनल (पीएफटी) के संचालन के लिए रेल मंत्रालय को भुगतान किए गए पंजीकरण शुल्क को 'चालू आस्तियां' और 'गैर चालू आस्तियां' के तहत प्रीपेड व्यय के रूप में दिखाया गया है। भारतीय रेलवे के साथ संबंधित समझौते के अंतर्गत ली गई अवधि के दौरान पंजीकरण शुल्क परिशोधित है।

24. उधार लागत

अर्हक आस्तियों के अधिग्रहण, निर्माण या उत्पादन के कारण सीधे उधार लेने की लागतें, जो ऐसी परिसंपत्तियां हैं जिन्हें अपने इच्छित उपयोग या बिक्री के लिए तैयार होने में आवश्यक रूप से पर्याप्त समय लगता है, उन परिसंपत्तियों की लागत में तब तक जोड़ दी जाती हैं, जब तक कि संपत्ति अपने इच्छित उपयोग या बिक्री के लिए पर्याप्त रूप से तैयार हैं।

विशिष्ट उधारों के अस्थायी निवेश पर अर्जित आय, अर्हक आस्तियों पर उनके व्यय को लंबित रखते हुए, पूंजीकरण के लिए पात्र उधार लागतों में से घटा दी जाती है।

अन्य सभी उधार लागतों को उस अवधि में लाभ या हानि में मान्यता दी जाती है जिसमें वे खर्च किए जाते हैं।

25. सेगमेंट रिपोर्टिंग

समूह की खंड रिपोर्टिंग भारतीय लेखामानक 108 ऑपरेटिंग सेगमेंट के रूप के अनुसार है। ऑपरेटिंग खंड में आंतरिक संगत रिपोर्ट निदेशक मंडल को प्रदान करने के लिए है जो संसाधनों के आवंटन और परिचालन क्षेत्रों के प्रदर्शन का आकलन करने के लिए जिम्मेदार है और इसकी पहचान मुख्य परिचालनकर्ता, निर्णयकर्ता और निर्माता के रूप में की गई है।

26. लेखा नीतियों और आकलन अनिश्चितता को लागू करने में महत्वपूर्ण प्रबंधन निर्णय

महत्वपूर्ण प्रबंधन निर्णय

वित्तीय विवरणों को तैयार करने में प्रबंधन कई परिसंपत्तियों, देनदारियों, आय और व्यय की पहचान और माप के बारे में कई फैसलें, अनुमान और धारणाएं रखते हैं।

समूह की लेखा नीतियों को लागू करने में समूह के वित्तीय विवरणों में प्रबंधन के जो निर्णय प्रभावपूर्ण थे वे निम्नलिखित हैं:

आस्थगित कर संपत्ति की मान्यता: आस्थगित कर संपत्ति को किस हद तक मान्यता प्राप्त किया जा सकता है, समूह की भविष्य में कर योग्य आय की संभावना के आकलन के आधार पर आस्थगित कर संपत्ति का उपयोग किया जा सकता है।

अनुमान निश्चितता

जिन संपत्तियों, देनदारियों, आय और व्ययों की पहचान और माप पर सबसे महत्वपूर्ण प्रभाव पड़ता है उन अनुमानों और मान्यताओं के बारे में जानकारी नीचे दी गई है जबकि वास्तविक परिणाम काफी भिन्न हो सकते हैं।

परिभाषित लाभ दायित्व: इन दायित्वों पर प्रबंधन का अनुमान मुद्रास्फीति की मानक दरें, चिकित्सा लागत प्रवृत्तियों, मृत्यु दर, छूट की दर और भविष्य वेतन वृद्धि की प्रत्याशा में महत्वपूर्ण अंतर्निहित मान्यताओं के एक नंबर पर आधारित है। इन मान्यताओं में रूपांतर काफी परिभाषित लाभ दायित्व राशि और वार्षिक परिभाषित लाभ खर्च को प्रभावित कर सकता है।

प्रावधान: प्रत्येक बैलेंस शीट की तिथि प्रबंधन निर्णय के आधार पर तथ्य और कानूनी पहलुओं में परिवर्तन, कंपनी बकाया वारंटी और गारंटी के खिलाफ प्रावधानों की आवश्यकता आकलन करता है। हालांकि वास्तविक भविष्य परिणाम इस फैसले से भिन्न हो सकता है।

आस्थगित कर भुगतान की वसूली : कंपनी के भविष्य के लिए कर योग्य आय की संभावना जिससे कि आस्थगित कर संपत्ति का उपयोग किया जा सके, की गणना आकलन के आधार पर की गई है।

संपत्ति, संयंत्र, उपकरण और अमूर्त संपत्तियों का उपयोगी जीवन : जैसाकि ऊपर 3 एवं चार में वर्णित किया गया है कि प्रत्येक रिपोर्टिंग अवधि के अंत में संपत्ति, संयंत्र, उपकरण और अमूर्त संपत्तियों की समीक्षा समूह करता है। व्यावसायिक वातावरण तथा तकनीकी में बदलाव से उपयोगी जीवन अवधि के आकलन में बदलाव हो सकता है जिससे वित्तीय विवरणों पर महत्वपूर्ण प्रभाव हो सकता है।

27. अनुदान:

जब इस बात का यकीन होता है कि कंपनी को दी गई शर्तों का पालन कर लिया गया है और यह निश्चित हो कि इनकी प्राप्ति और उपयोग कर लिया जाएगा तो ऐसे अनुदान को स्वीकृत कर लिया जाता है। जो खर्च या नुकसान पहले से ही किए गए हैं या कोई लागत भविष्य से संबंधित है, कंपनी के लिए तत्काल वित्तीय सहायता देने के उद्देश्य के लिए मुआवजे के रूप में प्राप्य हैं उसी अवधि में वे एकत्रित कर लिए जाते हैं और लाभ-हानि खाते में स्वीकृत किए जाते हैं।

गैर मौद्रिक ग्रांट सहित हास योग्य संपत्ति से संबंधित ग्रांट (सही मूल्य पर) उस अवधि की बैलेंस शीट में 'आस्थगित आय' के रूप में प्रस्तुत की गई है जिस अवधि में वो प्राप्य है। ऐसी ग्रांट सामान्यतः उस अवधि के समानुपाती लाभ-हानि खाते में मानी जाती है जिस अवधि में उस संपत्ति की हास व्यय की गणना की गई हो।

सर्वेड फ्रॉम स्कीम' के अंतर्गत अनुदान को परिसंपत्ति और मालसूची की प्राप्ति पर एसएफआईएस स्क्रिप के उपयोग के समय स्वीकार किया जाता है। ऐसी परिसंपत्ति/मालसूची को कंपनी द्वारा उपयोग किए गए डीमड कास्ट छूट पर आधारित ट्रांजेक्शन दिन से सकल मूल्य के साथ पंजीकृत किया गया है।

सर्विस एक्सपोर्ट फ्रॉम इंडिया (एसईआईएस) के अंतर्गत अनुदान को तब स्वीकार किया जाता है जब अनुदान से संबंधित शर्तें पूरी कर ली गई हो तथा यह निश्चित हो कि अनुदान प्राप्त किए जाएंगे। इन्हें उस अवधि में स्वीकार किया जाता है जिसमें इन्हें प्राप्त करने का अधिकार प्राप्त हो अर्थात वह वर्ष जिसके दौरान एसईआईएस के अनुदान हेतु पात्र सेवाएं निष्पादित की गई है।

टिप्पणी 2: संपत्ति, संयंत्र, उपकरण

(करोड़ रु में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
इसमें निम्नलिखित राशि शामिल है:		
पूर्ण स्वामित्व वाली भूमि (संदर्भ : टिप्पणी 2.1)	580.03	579.58
पट्टे वाली भूमि (संदर्भ : टिप्पणी 2.2)	945.11	951.36
भवन (संदर्भ टिप्पणी 2.3)	1,360.92	1,425.03
संयंत्र और मशीनरी	2,361.13	2,257.74
फर्नीचर व फिक्सचर	105.68	109.37
कार्यालय उपकरण	107.01	79.91
वाहन	2.41	1.35
रेलवे साईडिंग (संदर्भ टिप्पणी 2.4)	252.97	248.17
अन्य *	0.96	1.91
कुल	5,716.22	5,654.42

(करोड़ रु में)

विवरण	पूर्ण स्वामित्व वाली भूमि	पट्टे वाली भूमि	भवन	संयंत्र और मशीनरी	फर्नीचर व फिक्सचर	कार्यालय उपकरण	वाहन	रेलवे साईडिंग	अन्य	कुल
लागत या अनुमानित लागत पर										
1 अप्रैल 2020 को शेष	576.88	738.01	2,070.30	3,537.26	129.50	153.69	3.04	274.13	12.89	7,495.70
बढ़ोतरी	2.70	330.45	159.58	303.49	36.62	45.10	-	70.49	-	948.43
निपटान	-	(6.16)	(117.82)	(23.29)	(5.05)	(0.92)	(0.29)	(14.30)	-	(167.82)
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-	-	-	-	-	-	-	-	-
समायोजन	-	-	2.25	6.96	0.03	0.35	-	0.49	-	10.38
31 मार्च 2021 को शेष	579.88	1,062.30	2,114.62	3,824.42	161.10	198.22	2.75	330.81	12.89	8,286.69
1 अप्रैल 2021 का शेष	579.88	1,062.30	2,114.62	3,824.42	161.10	198.22	2.75	330.81	12.89	8,286.69
बढ़ोतरी	0.45	31.11	84.62	410.20	12.35	58.06	1.70	27.49	0.03	626.01
निपटान	-	(1.35)	2.30	(20.98)	(1.64)	(3.93)	(0.09)	-	-	(25.69)
पुनर्मूल्यांकन के कारण परिवर्तन (यदि										

भारतीय कंटेनर निगम लिमिटेड
वार्षिक रिपोर्ट 2021-22



परिवर्तन 10% या अधिक है)

समायोजन	-	-	(0.01)	1.33	1.25	1.15	0.07	-	-	3.79
31 मार्च 2022 का शेष	580.03	1,092.06	2,201.53	4,214.97	173.06	253.50	4.43	358.30	12.92	8,890.80

संचयी मूल्यहास

1 अप्रैल 2020 का शेष	-	75.78	588.73	1,275.01	40.03	93.49	0.99	68.69	9.93	2,152.65
संपत्ति के निपटान पर समाप्त	-	(0.18)	(54.69)	(3.28)	(2.67)	(0.05)	(0.26)	(6.01)	-	(67.14)
समायोजन	-	-	3.14	(5.61)	0.03	(0.44)	-	(0.47)	-	(2.41)
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-	-	-	-	-	-	-	-	-
मूल्यहास व्यय	-	35.34	152.41	300.56	14.34	25.31	0.67	19.49	1.05	549.17
31 मार्च 2021 का शेष	-	110.94	689.59	1,566.68	51.73	118.31	1.40	82.64	10.98	2,632.27

1 अप्रैल 2021 का शेष	-	110.94	689.59	1,566.68	51.73	118.31	1.40	82.64	10.98	2,632.27
संपत्ति के निपटान पर समाप्त	-	(1.35)	-	(13.00)	(0.19)	(2.06)	-	-	-	(16.60)
समायोजन	-	-	1.43	(0.16)	0.11	(0.38)	(0.10)	-	0.02	0.70
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-	-	-	-	-	-	-	-	-
मूल्यहास व्यय	-	37.36	149.59	300.32	15.95	30.62	0.72	22.69	0.96	558.21
31 मार्च 2022 को शेष	-	146.95	840.61	1,853.84	67.38	146.49	2.02	105.33	11.96	3,174.58

* अन्य में अन्य पूंजीगत व्यय शामिल हैं [संदर्भ में टिप्पणी सं. 49(बी)]

- 2.1 पूर्ण स्वामित्व वाली भूमि के सकल ब्लॉक में 42.59 करोड़ रु. (31 मार्च, 2021 तक) 42.94 करोड़ रु. मूल्य की वह परिसंपत्ति सम्मिलित है जिसकी बिक्री/पट्टे के लिए करार का अभी निष्पादन किया जाना है।
- 2.2 लीज होल्ड का सकल ब्लॉक (आरओयू एसेट्स) में 259.41 करोड़ रु. (31 मार्च, 2021 तक : 580.94 करोड़)रूप की संपत्ति शामिल है जिसका सेल एवं निष्पाद किया जाना है।
- 2.3 भवन के सकल ब्लॉक में 3.69 करोड़ रूपए की संपत्ति शामिल है (31 मार्च 2021 : 3.69 करोड़ रूपए) जिसका बिक्री/लीज निष्पादित किया जाना है।
- 2.4 रेलवे साईडिंग के सकल ब्लॉक में शून्य करोड़ रूपए की संपत्ति शामिल है (31 मार्च 2021 : 14.45 करोड़ रूपए) जिसकी बिक्री/लीज निष्पादित किया जाना है।
- 2.5 लीज होल्ड लैंड, भवन यंत्र मशीनरी एवं वाहन के सकल ब्लॉक में क्रमशः 1079.05 करोड़ रु., 60.03 करोड़ रु., 181.56 करोड़ रु. एवं 4.04 करोड़ रु. की आरओयू संपत्ति शामिल है। (31 मार्च 2021 : 1049.29 करोड़ रु., 59.26 करोड़ रु., 160.46 करोड़ रु. एवं ₹ 2.34 करोड़,)
- 2.6 उपरोक्त संपत्ति (नेट ब्लॉक) में संपत्ति के सक्रिय उपयोग से सेवानिवृत्त होने और बिक्री के लिए नहीं रखने के कारण 1.98 करोड़ रु. शामिल हैं(31 मार्च 2021 : 1.95 करोड़ रु.)।
- 2.7 संपत्ति, संयंत्र और उपकरण के अधिग्रहण के लिए संविदात्मक प्रतिबद्धताएं 1083.38 करोड़ रु. (31 मार्च, 2021: 924.30 करोड़ रु.) हैं।

टिप्पणी 3: पूंजीगत कार्य में प्रगति

(करोड़ रु में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
पूंजीगत कार्य में प्रगति*	744.71	919.23
	744.71	919.23

* आंकड़ा अस्थायी रूप से निलंबित परियोजनाओं के लिए प्रदान किए गए ₹ 0.79 करोड़ के प्रावधान पर विचार करने के बाद है।

कंपनी की चल रही इंजीनियरिंग परियोजनाओं में, पूर्ण किए गए कार्य के लिए प्रावधान बिलों द्वारा समर्थित उक्त परियोजना के लिए अनुबंध की शर्तों के अनुसार सभी प्रकार से अंतिम माप के आधार पर किया जाता है और इसे पूंजीगत कार्य प्रगति के तहत दिखाया जाता है।

(ए) सीडब्ल्यूआईपी एजिंग शेड्यूल (31 मार्च 2022 को)

(करोड़ रु में)

सीडब्ल्यूआईपी	सीडब्ल्यूआईपी में अवधि के लिए राशि				कुल
	1 वर्ष से कम	1 से 2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक	
परियोजनाओं में प्रगति	310.32	210.84	85.57	137.19	743.92
अस्थायी रूप से निलंबित परियोजनाएं	-	0.26	-	0.53	0.79

सीडब्ल्यूआईपी एजिंग शेड्यूल (31 मार्च 2021 को)

(करोड़ रु में)

सीडब्ल्यूआईपी	सीडब्ल्यूआईपी में अवधि के लिए राशि				कुल
	1 वर्ष से कम	1 से 2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक	
परियोजनाओं में प्रगति	417.33	320.14	58.73	122.34	918.54
अस्थायी रूप से निलंबित परियोजनाएं	0.26	-	0.40	0.13	0.79

(बी) पूंजीगत कार्य में प्रगति, जिसका समापन अतिदेय है या इसकी मूल योजना की तुलना में इसकी लागत से अधिक हो गया है:

31 मार्च 2022 को

(करोड़ रु में)

सीडब्ल्यूआईपी	पूर्ण होनी है				टिप्पणियां
	1 वर्ष से कम	1 से 2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक	
वेयरहाउस-आईसीडी/दादरी	-	10.00	-	-	डीओसी ओवरड्यू
एमएमएलपी पारादीप-सिविल कार्य	10.51	-	36.10	42.78	डीओसी ओवरड्यू
एमएमएलपी जाजपुर-सिविल कार्य	28.65	-	-	-	डीओसी ओवरड्यू
एमएमएलपी दाहेज-सिविल कार्य	57.71	-	-	-	डीओसी ओवरड्यू
चरण- II का निर्माण एमएमएलपी	38.48	-	-	-	डीओसी ओवरड्यू
विशाखापत्तनम -सिविल कार्य					
एमएमएलपी विशाखापत्तनम-सिविल कार्य	2.01	-	-	-	डीओसी ओवरड्यू
एमएमएलपी वरनामा(चरण I) -सिविल कार्य	6.53	-	-	-	डीओसी ओवरड्यू

एमएमएलपी, बरही-पुल के नीचे की सड़क का निर्माण	-	0.25	-	-	डीओसी ओवरड्यू
विभिन्न स्थानों पर गतिहीन रेलवे इलेक्ट्रॉनिक वेवब्रिज की स्थिति	-	-	-	0.14	डीओसी ओवरड्यू
आईसीडी-स्वरूपगंज-सिविल कार्य	3.12	-	-	-	डीओसी ओवरड्यू
वरनामा -सिविल कार्य	3.97	-	-	-	डीओसी ओवरड्यू
ओएचई, ट्रैक विद्युतीकरण- एमएमएलपी दहेज, गुजरात में कार्य	1.70	-	-	-	डीओसी ओवरड्यू
तिही -सिविल कार्य	3.31	-	-	-	डीओसी ओवरड्यू
एमएमएलपी/मिहान, नागपुर-सिविल कार्य	0.41	-	-	-	डीओसी ओवरड्यू
मल्टीमोडल लॉजिस्टिक्स पार्क, मुंद्रा में अग्निशमन प्रणाली-सिविल कार्य	0.36	-	-	-	डीओसी ओवरड्यू
मल्टीमोडल लॉजिस्टिक्स पार्क, बल्ली गोवा में अग्निशमन प्रणाली।	0.18	-	-	-	डीओसी ओवरड्यू
एमएमएलपी, मिहान (नागपुर)-सिविल कार्य	0.67	-	-	-	डीओसी ओवरड्यू

ऐसा कोई सीडब्ल्यूआईपी नहीं है जिसकी लागत इसकी मूल परियोजना पूर्ण करने की लागत से अधिक हो।
31 मार्च 2022 को (करोड़ रु में)

सीडब्ल्यूआईपी	पूर्ण होनी है				टिप्पणियां
	1 वर्ष से कम	1 से 2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक	
एमएमएलपी पारादीप-सिविल कार्य	38.02	3.85			डीओसी ओवरड्यू
एमएमएलपी जाजपुर-सिविल वर्क	21.39	1.23			डीओसी ओवरड्यू
वरनामा -सिविल कार्य	5.94				डीओसी ओवरड्यू
मल्टीमोडल लॉजिस्टिक्स पार्क, बल्ली गोवा में अग्निशमन प्रणाली.	0.27				डीओसी ओवरड्यू
एमएमएलपी, मिहान (नागपुर)-सिविल कार्य	0.30				डीओसी ओवरड्यू
एमएमएलपी कृष्णापट्टनम-सिविल कार्य	12.05				डीओसी ओवरड्यू
एमएमएलपी, बरही -पुल के नीचे की सड़क का निर्माण	0.17				डीओसी ओवरड्यू
विभिन्न स्थानों पर गतिहीन रेलवे इलेक्ट्रॉनिक वेवब्रिज की स्थिति			0.14		डीओसी ओवरड्यू
आईसीडी-स्वरूपगंज-सिविल कार्य		54.14			डीओसी ओवरड्यू

ऐसा कोई सीडब्ल्यूआईपी नहीं है जिसकी लागत इसकी मूल परियोजना पूर्ण करने की लागत से अधिक हो।

टिप्पणी 4: अन्य अप्रत्यक्ष परिसंपत्तियां

विवरण	(करोड़ रु में)	
	31 मार्च 2022 को	31 मार्च 2021 को
इसमें निम्नलिखित राशि शामिल हैं:		
कंप्यूटर सॉफ्टवेयर	6.49	7.44
टर्मिनल राइट्स	-	0.82
	6.49	8.26
लागत या अनुमानित लागत पर	कंप्यूटर सॉफ्टवेयर	टर्मिनल राइट्स
1 अप्रैल 2020 को शेष	22.10	3.75
जमा	7.71	-
निपटान	-	-
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-
31 मार्च 2021 को शेष	29.81	3.75
1 अप्रैल 2021 को शेष	29.81	3.75
जमा	2.25	-
निपटान	(0.01)	(2.35)
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-
31 मार्च 2022 को शेष	32.05	1.40
संचित परिशोधन		
1 अप्रैल 2020 को शेष	18.33	2.76
परिशोधन व्यय	4.04	0.17
निपटान	-	-
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-
31 मार्च 2021 को शेष	22.37	2.93
1 अप्रैल 2021 को शेष	22.37	2.93
परिशोधन व्यय	3.21	0.17
निपटान	(0.02)	(1.70)
पुनर्मूल्यांकन के कारण परिवर्तन (यदि परिवर्तन 10% या अधिक है)	-	-
31 मार्च 2022 का शेष	25.56	1.40

4.1 महत्वपूर्ण अप्रत्यक्ष परिसंपत्तियां

कॉनकॉर की संपूर्ण व्यावसायिक कार्यनीतिक का एक प्राथमिक अंग उन्नत सूचना प्रणाली का विकास है। कॉनकॉर विभिन्न ऑनलाइन एप्लिकेशनों जैसे निर्यात/आयात टर्मिनल मैनेजमेंट सिस्टम (ईटीएमएस), आंतरिक टर्मिनल मैनेजमेंट सिस्टम (डीटीएमएस), ओरेकल फाइनेंशियल-ईआरपी, सीसीएलएस (कंटेनर और कार्गो लॉजिस्टिक सिस्टम), वाणिज्यिक दस्तावेजों और अन्य के इलेक्ट्रॉनिक फाइलिंग के लिए, जोकि सीट्रिक्स प्रोग्राम के माध्यम से केंद्रीयकृत आर्किट्रेक्चर पर आधारित है और वीसेट आधारित हाइब्रिड नेटवर्क पर चल रहा है।

कंपनी के परिचालन के लिए महत्वपूर्ण सॉफ्टवेयर सामग्री में शामिल 6.12 करोड़ रुपए(31 मार्च 2021 तक: 7.16 करोड़ रुपए) पांच वर्ष में पूर्णरूप से परिशोधित हो जाएंगे:

वर्ष	2021-22	2020-21
0-1	2.40	2.39
1-2	1.97	2.00
2-3	1.55	1.57
3-4	0.20	1.17
4-5	-	0.03
कुल	6.12	7.16

4(ए). विकासशील अप्रत्यक्ष परिसंपत्तियाँ

विवरण	31,मार्च 2022 को	31 मार्च, 2021 को
विकासशील अप्रत्यक्ष परिसंपत्तियाँ	10.73	3.23
	10.73	3.23

(ए) विकासशील अप्रत्यक्ष परिसंपत्तियाँ एजिंग शेड्यूल

31मार्च, 2022 को

(करोड़ रु में)

विकासशील अप्रत्यक्ष परिसंपत्तियाँ	अवधि के लिए सीडब्ल्यूआईपी में राशि				कुल
	1 वर्ष से कम	1 से 2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक	
निर्माणाधीन परियोजनाएं	8.55	1.18	-	1.00	10.73
अस्थायी रूप से निलंबित परियोजनाएं	-	-	-	-	-

31 मार्च, 2021 को

(करोड़ रु में)

विकासशील अप्रत्यक्ष परिसंपत्तियाँ	अवधि के लिए सीडब्ल्यूआईपी में राशि				कुल
	1 वर्ष से कम	1 से 2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक	
निर्माणाधीन परियोजनाएं	1.54	0.69	1.00	-	3.23
अस्थायी रूप से निलंबित परियोजनाएं	-	-	-	-	-

बी) विकासशील अप्रत्यक्ष परिसंपत्तियाँ, जिसका पूरा होना अतिदेय है या इसकी मूल योजना की तुलना में इसकी लागत से अधिक हो गया है:

31 मार्च, 2022 को

(करोड़ रु में)

विकासशील अप्रत्यक्ष परिसंपत्तियाँ	पूरा किया जाना है			
	1 वर्ष से कम	1 से 2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक
परियोजना 1	शून्य	शून्य	शून्य	शून्य
परियोजना 2	शून्य	शून्य	शून्य	शून्य
31 मार्च, 2021 को				(करोड़ रु में)

विकासशील अप्रत्यक्ष परिसंपत्तियाँ

पूरा किया जाना है

	1 वर्ष से कम	1 से 2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक
परियोजना 1	शून्य	शून्य	शून्य	शून्य
परियोजना 2	शून्य	शून्य	शून्य	शून्य

टिप्पणी 5: वित्तीय परिसंपत्तियां : निवेश

गैर-चल निवेश

(करोड़ रु में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
ए. उत्कथित निवेश (पूर्ण रूप से भुगतान)		
बॉन्ड में निवेश (परिशोधित लागत पर)		
आईआरएफसी सिक्योर्ड, टैक्स फ्री, रीडिमेबल, नॉन-कनवर्टिबल, नॉन कुमुलेटिव रेलवे बॉंडस जो 1,00,000/- रु. प्रत्पेक के 79 सीरीज में प्रोमिजरी नोट्स प्रकृति के हैं।	-	-
आईआरएफसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 1,000/- रु. प्रत्पेक के डिबेंचर्स प्रकृति के हैं।	50.00	50.00
आरईसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 10,00,000/- रु. प्रत्पेक के 3 बी सीरीज में डिबेंचर्स प्रकृति के हैं।	21.00	21.00
आईआईएफसीएल टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 10,00,000/- रु. प्रत्पेक के VI बी सीरीज में डिबेंचर्स प्रकृति के हैं।	50.00	50.00
पीएफसी टैक्स फ्री बॉंडस जो 1,000/- रु. प्रत्येक के 1 ए सीरीज में सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल डिबेंचर्स प्रकृति के हैं।	41.78	41.78
पीएफसी टैक्स फ्री बॉंडस जो 1,000/- रु. प्रत्येक के 2 ए सीरीज में सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल डिबेंचर्स प्रकृति के हैं।	41.78	41.78
एनएचपीसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 1,000/- रु. प्रत्पेक के 2 ए सीरीज में डिबेंचर्स प्रकृति के हैं।	7.39	7.39
एनएचपीसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 1,000/- रु. प्रत्पेक के 3 ए सीरीज में डिबेंचर्स प्रकृति के हैं।	7.39	7.39
आईआरएफसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल, नॉन-कुमुलेटिव बॉंडस जो 10,00,000/- रु. प्रत्पेक के 89 ए सीरीज में डिबेंचर्स प्रकृति के हैं।	50.00	50.00
एनएचआई टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 1,000/- रु. प्रत्पेक के I ए सीरीज में डिबेंचर्स प्रकृति के हैं।	50.00	50.00
एनएचआई टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 1,000/- रु. प्रत्पेक के II ए सीरीज में डिबेंचर्स प्रकृति के हैं।	50.00	50.00
आईआरएफसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 1,000/- रु. प्रत्पेक के I ए ट्रांचे-1 सीरीज में डिबेंचर्स प्रकृति के हैं।	30.00	30.00
एनएचबी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 5,000/- रु. प्रत्पेक के 2 ए ट्रांचे-II सीरीज में हैं।	31.92	31.92
हुडको टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 10,00,000/- रु. प्रत्पेक के डिबेंचर्स प्रकृति के हैं।	30.00	30.00
आईआरएफसी टैक्स फ्री, सिक्कोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉंडस जो 10,00,000/- रु. प्रत्पेक के डिबेंचर्स प्रकृति के हैं।	80.00	80.00

आरईसी टैक्स फ्री, सिक्वोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के ट्रांचे। डिबेंचर्स प्रकृति के हैं।	-	11.45
आईआरएफसी टैक्स फ्री, सिक्वोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के डिबेंचर्स प्रकृति के हैं।	60.40	60.40
आईआरएफसी टैक्स फ्री, सिक्वोर्ड, रीडिमेबल, नॉन-कनवर्टिबल बॉडस जो 1,000/- रु. प्रत्येक के डिबेंचर्स प्रकृति के हैं।	11.75	11.75
कुल मिलाकर उद्धृत निवेश (ए)	613.41	624.86
बी. गैर उत्कथित निवेश (पूर्ण रूप से सभी का भुगतान, लागत पर)		
(ए) संयुक्त उद्यम में अन्य निवेश (लागत पर)		
हिंदुस्तान एयरोनॉटिक्स लिमिटेड के साथ "हॉलकॉन" के नाम से 50% हिस्सेदारी है	2.87	2.79
सेंट्रल वेयरहाउसिंग कॉर्पोरेशन के पास "पीआईएलएच" के नाम से 50% हिस्सेदारी है।	0.84	4.61
	3.71	7.40
(बी) संयुक्त उद्यमों के इक्विटी शेयरों में निवेश (लागत पर)		
स्टार ट्रेक टर्मिनल प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	25.37	24.02
ट्रांसवर्ल्ड टर्मिनलों दादरी प्राइवेट लिमिटेड (जिसे पहले अल्बार्टॉस इनलैंड पोर्ट्स प्राइवेट लिमिटेड के नाम से जाना जाता था) में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	31.26	33.31
गेटवे टर्मिनल्स इंडिया प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	274.59	276.18
सीएमए-सीजीएम लॉजिस्टिक्स पार्क(दादरी) प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	18.42	17.68
इंडिया गेटवे टर्मिनल प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	(21.35)	(30.54)
टीसीआई कॉनकॉर मल्टीमोडल सॉल्यूशन प्रा. लि. (पूर्व में इनफिनिटी लॉजिस्टिक्स सॉल्यूशन प्रा.लि. के नाम से जाना जाता है) में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	11.05	8.81
कंटेनर गेटवे लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	0.01	0.01
ऑलकार्गो लॉजिस्टिक्स पार्क प्रा.लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	17.46	15.64
अंगुल सुकिंदा रेलवे लि. में पूर्ण रूप से प्रदत्त प्रत्येक 10/- रु. के इक्विटी शेयर	229.68	229.53
	586.49	574.64
(सी) विदेशी संयुक्त उद्यम के शेयरों में निवेश		
हिमालय टर्मिनल प्राइवेट लिमिटेड, नेपाल में पूर्ण रूप से प्रदत्त प्रत्येक 100 नेपाली रुपया (समतुल्य भारतीय रुपया 62.50) के इक्विटी शेयर	3.43	4.42
	3.43	4.42
कुल मिलाकर अनउत्कथित निवेश (बी)	593.63	586.46
कुल निवेश (ए) + (बी)	1,207.04	1,211.32
अनउत्कथित निवेश का कुल मूल्य	593.63	586.46
उत्कथित निवेश का कुल मूल्य	613.41	624.86
उत्कथित निवेश का बाजार मूल्य	689.49	765.19
चल	-	-
गैर-चल	1,207.04	1,211.32
	1,207.04	1,211.32

टिप्पणी सं. 5.1 - सहायक कंपनियों में निवेश का विवरण :

संयुक्त उद्यम का नाम	प्रमुख गतिविधि	सुरक्षा का प्रकार	स्थापना का स्थान	कंपनी द्वारा स्वामित्व हित और वोटिंग पावर का अनुपात	
				31 मार्च, 2022 को	31 मार्च, 2021 को
स्टार ट्रेक टर्मिनल प्राइवेट लिमिटेड	कंटेनर संचालन, कंटेनरीकृत व्यापार के लिए कस्टम बाऊंडेड वेयरहाउस और मूल्यवर्धित सेवाएं	इक्विटी शेयर	आईसीडी दादरी, तिलपत्ता रोड, गौतम बुद्ध नगर, ग्रेटर नोएडा, उत्तर प्रदेश-201307	49%	49%
ट्रांसवर्ल्ड टर्मिनल दादरी प्राइवेट लिमिटेड (पूर्व में अल्बार्ट्रांस इनलैंड पोर्ट्स प्राइवेट लिमिटेड के नाम से जाना जाता था)	कंटेनर फ्रेट स्टेशनों (सीएफएस) की स्थापना, संचालन और परिचालन करने हेतु।	इक्विटी शेयर	4 चौथी मंजिल, गीत माला बिल्डिंग, देवनार ग्राम रोड, गोवंडी (पूर्व), मुंबई महाराष्ट्र -400088	49%	49%
गेटवे टर्मिनल इंडिया प्राइवेट लिमिटेड	नवा शेवा में अगले 30 वर्षों तक कंटेनर टर्मिनल का निर्माण और परिचालन।	इक्विटी शेयर	जीटीआई हाउस, जेएनपीटी, शेवा, तालुका उरान, नवी मुंबई, महाराष्ट्र - 400707	26%	26%
सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्राइवेट लिमिटेड	कॉनकॉर की आईसीडी, दादी के अंदर सीएफएस की सुविधाएं प्रदान करना।	इक्विटी शेयर	तिलपत्ता रोड, आईसीडी दादरी, ग्रेटर नोएडा, उत्तर प्रदेश - 201311	49%	49%
इंडिया गेटवे टर्मिनल प्राइवेट लिमिटेड	कोचीन में कंटेनर टर्मिनल के निर्माण, परिचालन, विकास और प्रबंधन हेतु	इक्विटी शेयर	प्रशासनिक भवन, आईसीटीटी, वल्लारपदम एसईजेड, मुलवुकुडा ग्राम, एरनाकुलम, केरल - 682504.	11.87%	11.87%
टीसीआई कॉनकॉर मल्टीमोडल सॉल्यूशन प्रा. लि. (पूर्व में इनफिनिटी लॉजिस्टिक्स सॉल्यूशन प्रा.लि.)	इंटीग्रेटिड लॉजिस्टिक्स सेवाएं प्रदान करने के लिए	इक्विटी शेयर	डीपीटी-625/626, डीएलएफ प्राइम टावर, ओखला फेज-1, नई दिल्ली - 110020	49%	49%

के नाम से जाना जाता है)					
कंटेनर गेटवे लि.	गढ़ी हरसरू में कंटेनर फ्रेट स्टेशन (सीएफएस) को स्थापित, प्रबंध और परिचालित करना तथा सड़क/रेल लिंक कंटेनर टर्मिनल का प्रबंधन	इक्विटी शेयर	वाया पटौदी रोड, वजीरपुर मोहर, गढ़ी हरसरू रेलवे स्टेशन के पास, गढ़ी हरसरू, गुडगांव, हरियाणा - 122505	49%	49%
ऑलकार्गो लॉजिस्टिक्स पार्क प्राइवेट लिमिटेड	कंटेनर फ्रेट स्टेशन (सीएफएस) को स्थापित, प्रबंध और परिचालित करना	इक्विटी शेयर	5वीं मंजिल, अवस्था हाउस, सीएसटी रोड, कलिना, सांताक्रूज़ (पूर्व), मुंबई, महाराष्ट्र - 400098	49%	49%
अंगुल सुकिंडा रेलवे लिमिटेड	पूर्व तट रेलवे पर अंगुल से सुकिंडा तक नई रेलवे लाइन का निर्माण	इक्विटी शेयर	प्लॉट नं. 7622/4706, मौजा-गदकाना प्रेस छक्का, भुवनेश्वर, उड़ीसा - 751005	26%	26%
हिमालय टर्मिनल प्राइवेट लिमिटेड	लॉजिस्टिक्स सेवाएं प्रदान करना	इक्विटी शेयर	ड्राई पोर्ट, बीरगंज, सिरसिया पारसा, नेपाल	40%	40%

टिप्पणी सं. 5.2 - संयुक्त उपक्रमों की समय जानकारी जो व्यक्तिगत रूप से सामग्री नहीं है

	31 मार्च, 2022 को समाप्त वर्ष के लिए	31 मार्च, 2021 को समाप्त वर्ष के लिए
लाभ/(हानि) का समूह हिस्सा	23.90	31.47
अन्य व्यापक आय का समूह हिस्सा	0.99	0.32
कुल अन्य व्यापक आय का समूह हिस्सा	25.89	31.79
इन संयुक्त उपक्रमों में कंपनी के हितों की ली गई मात्रा	31 मार्च, 2022 को 593.63	31 मार्च, 2021 को 586.46

टिप्पणी सं. : 6 ऋण

विवरण	(करोड़ रु में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
अन्य ऋण		
(ए) कर्मचारियों को ऋण (जमानती)	46.92	44.14
	46.92	44.14

टिप्पणी सं. : 7 अन्य वित्तीय परिसंपत्तियां

विवरण	(करोड़ रु में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
(ए) सुरक्षा जमा(गैर जमानती - अच्छे देनदार)		
सरकारी प्राधिकारी	17.90	19.20
अन्य	16.48	14.84
(बी) (i)12 माह से अधिक की परिपक्वता के साथ बैंक जमा	10.86	22.10
(ii) मार्जिन मनी या प्रतिभूति के रूप में रखा गया है		
- गारंटी*	8.30	7.30
- साख-पत्र**	25.22	0.00
(सी) सावधि जमा पर अर्जित ब्याज	2.64	2.11
(डी) अन्य अग्रिम वसूली योग्य		
गैर जमानती - अच्छे देनदार	4.38	2.39
	85.78	67.94

* संबंधित अनुबंधों/निविदाओं के संबंध में दी जाने वाली गारंटी संबंधित पार्टियों के साथ 12 महीनों की परिपक्वता अवधि के साथ प्रस्तुत की गई।

** उत्तर रेलवे के साथ टीएमएस (टर्मिनल मैनेजमेंट सिस्टम) के लिए मॉडल रियायत समझौते के खिलाफ किए जाने वाले भुगतान के लिए लेटर ऑफ क्रेडिट दिया जाता है।

टिप्पणी सं. : 8 गैर-चल कर परिसंपत्तियां

विवरण	(करोड़ रु में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
अग्रिम आयकर/स्रोत पर कर कटौती(टीडीएस) (निवल प्रावधान)	242.37	265.18
	242.37	265.18

टिप्पणी सं. : 9 अन्य गैर चल परिसंपत्तियां

विवरण	(करोड़ रु में)	
	31 मार्च, 2021 को	31 मार्च, 2020 को
अग्रिम पूंजीगत		
जमानती-अच्छे देनदार	4.16	3.24
गैर जमानती-अच्छे देनदार	1,003.85	802.15
पट्टे वाली भूमि के लिए पूर्व भुगतान (संदर्भ नोट 9.1)	104.11	105.73
पूर्व भुगतान पंजीकरण शुल्क (संदर्भ 9.2 देखें)	12.18	14.83
पूर्व भुगतान राजस्व हिस्सेदारी (संदर्भ 9.3 देखें)	2.82	3.55

पूर्व भुगतान किया गया व्यय	20.70	11.31
लीज किराया आय समकक्ष रिजर्व	0.08	0.04
आस्थिगत व्यय एसडी दिए के लिए प्रावधान	0.04	0.10
आस्थिगत कर्मचारी लागत	10.96	9.21
	1,158.90	950.16

9.1 राशि 0.01 करोड़ रूपए (दिनांक 31 मार्च 2020 : 0.01 करोड़ रूपए) मूल्य की परिसंपत्ति सहित लीज होल्ड लैंड का पूर्व भुगतान किया जिनकी लीज डीड अभी निष्पादन की जानी है।

9.2 पंजीकरण शुल्क में कंटेनर ट्रेनों को चलाने के लिए भुगतान किया गया शुल्क, निजी फ्रेट टर्मिनल (पीएफटी) का पंजीकरण आदि शामिल है।

9.3 अंतरराष्ट्रीय और घरेलू कार्गो सुविधाओं के संचालन और प्रबंधन और कार्गो हैंडलिंग और संबंधित सेवाओं के प्रावधान के लिए मुमई इंटरनेशनल एयरपोर्ट प्राइवेट लिमिटेड (एमआईएएल) के साथ रियायत समझौतों किया है। कंपनी को एमआईएएल द्वारा रियायत प्रदान करने पर विचार करने पर, कंपनी एमआईएएल को एक शुल्क देगी जो न्यूनतम मासिक गारंटी शुल्क 0.90 करोड़ रूपये (2020-21: 0.86 करोड़ रूपये) या राजस्व का 42% से अधिक है। घरेलू परिचालन के लिए राजस्व (मान्यता प्राप्त खर्चों के लिए नोट 33 देखें)। अंतरराष्ट्रीय माल परिचालन के लिए रियायत 15.04.2018 की आधी रात से समाप्त हो गई थी।

टिप्पणी सं. 10: मालसूची

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
सामान एवं अतिरिक्त कल-पुर्जे (कीमत या एनआरवी पर, जो भी कम हो)	31.49	24.09
घटाएं : अप्रचलित सामान के लिए अनुमति	(0.81)	(0.12)
	30.68	23.97

सामान और अतिरिक्त कल पुर्जे में 6.26 करोड़ रु. (2020-21: 5.65 करोड़ रु.) की वे मर्दे शामिल हैं जो विगत तीन वर्षों से प्रयोग में नहीं लाई गई हैं। इनमें 0.81 करोड़ रु. (2020-21: 0.12 करोड़ रु.) के कम प्रचलित अतिरिक्त कल-पुर्जों के लिए प्रावधान किया गया है। प्रबंधन को उम्मीद है कि परिचालन में शेष मर्दों का प्रयोग करना चाहिए और इसलिए उसने कोई प्रभाव नहीं दिया है।

वर्ष के दौरान एक व्यय के रूप में मान्यता-प्राप्त मालसूची की लागत 22.97 करोड़ थी (31 मार्च 2021: 20.31 करोड़ रूपये) (संदर्भ टिप्पण 33)।

टिप्पणी सं. :11 वित्तीय संपत्ति : निवेश

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
बांड में निवेश (परिशोधन लागत पर)		
आईआरएफसी सिक्योरिटी, टैक्स फ्री, प्रतिदेय, अपरिवर्तनीय, गैर संचयी रेलवे बॉन्ड्स, प्रॉमिसरी नोट्स की प्रकृति में -79वीं सीरीज ₹ 1,00,000/- प्रत्येक	-	50.00
कुल		50.00
उद्धृत निवेशों का बाजार मूल्य		52.30

टिप्पणी सं. : 12 वित्तीय परिसंपत्तियां : व्यवसायगत प्राप्य

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
(ए) जमानती, अच्छे देनदार	-	-
(बी) गैर जमानती, अच्छे देनदार (*)	181.05	160.16
(सी) क्रेडिट रिस्क में व्यापार प्राप्य की उल्लेखनीय वृद्धि	0.75	0.95
(डी) गैर जमानती, संदेहास्पद	4.09	4.12
घटाएं: अपेक्षित क्रेडिट हानि के लिए अनुमति	(4.17)	(4.20)
कुल	181.72	161.03

(*) इसमें ग्राहकों से प्राप्त बैंक गारंटी 124.27 करोड़ (31 मार्च, 2021: 115.98 करोड़ रु.) के व्यापार प्राप्य शामिल हैं।
व्यापार प्राप्य एजिंग शेड्यूल (31.03.2021 तक)

करोड़ रु में

विवरण	ए अनबिल्ड व्यापार प्राप्य	बी व्यापार प्राप्य देय नहीं	सी भुगतान की देय तिथि से निम्न अवधियों का बकाया है					डी=ए+बी+सी कुल
			6 महीने से कम	6 महीने से 1 वर्ष	1 से 2 वर्ष	2 से 3 वर्ष	3 वर्ष से अधिक	
(i) निर्विवाद व्यापार प्राप्य - जो प्राप्य है	1.41	125.42	32.32	1.67	3.34	0.54	1.30	166.00
(ii) अविवादित व्यापार प्राप्य - जिनके ऋण जोखिम में उल्लेखनीय वृद्धि हुई है	-	-	-	-	-	-	-	-
(iii) अविवादित व्यापार प्राप्य-ऋण बाधित	-	-	-	-	-	-	3.34	3.34
(iv) विवादित व्यापार प्राप्य- अच्छे देनदार	-	-	-	-	4.70	8.87	1.48	15.05
(v) विवादित व्यापार प्राप्तियां - जिनसे क्रेडिट जोखिम में उल्लेखनीय वृद्धि हुई है	-	-	-	-	0.75	-	-	0.75
विवादित व्यापार प्राप्य-- ऋण बाधित	-	-	-	-	-	-	0.75	0.75
	1.41	125.42	32.32	1.67	8.79	9.41	6.87	185.89
कम: अपेक्षित ऋण हानि के लिए भत्ता								(4.17)
								181.72

व्यापार प्राप्य एजिंग शेड्यूल (31.03.2021 तक)

(करोड़ रु में)

विवरण	ए अनबिल्ड व्यापार प्राप्य	बी व्यापार प्राप्य देय नहीं	सी भुगतान की देय तिथि से निम्न अवधियों का बकाया है					डी=ए+बी+सी कुल
			6 महीने	6 महीने से 1 वर्ष	1 से 2 वर्ष	2 से 3 वर्ष	3 वर्ष से अधिक	

से कम								
(i) निर्विवाद व्यापार प्राप्त्य - जो प्राप्त्य है	1.41	113.02	25.86	1.61	0.77	0.25	1.19	144.11
(ii) अविवादित व्यापार प्राप्त्य - जिनके ऋण जोखिम में उल्लेखनीय वृद्धि हुई है	-	-	-	-	-	-	-	-
(iii) अविवादित व्यापार प्राप्त्य- ऋण बाधित	-	-	-	-	-	-	3.37	3.37
(iv) विवादित व्यापार प्राप्त्य- जो प्राप्त्य है	-	-	-	4.73	9.84	-	1.48	16.05
(v) विवादित व्यापार प्राप्तियां - जिनसे क्रेडिट जोखिम में उल्लेखनीय वृद्धि हुई है	-	-	-	-	0.95	-	-	0.95
(vi) विवादित व्यापार प्राप्त्य-- ऋण बाधित	-	-	-	-	-	-	0.75	0.75
	1.41	113.02	25.86	6.34	11.56	0.25	6.79	165.23
कम: अपेक्षित ऋण हानि के लिए भत्ता								(4.20)
								161.03

12.1 क्रेडिट जोखिम प्रबंधन

क्रेडिट जोखिम वह जोखिम होता है जब दूसरी पार्टी द्वारा संविदा के उल्लंघन के परिणामस्वरूप कंपनी को वित्तीय हानि होती है। संविदा के शुरु में ही कंपनी संभावित देय अग्रिम रूप में एकत्रित कर लेती है। ट्रेड प्राप्त्यों का शेष ग्राहकों से प्रभारित अतिरिक्त राशि तथा अग्रिम तौर पर एकत्रित संभावित राशि होती है। कस्टमर एक्ट, 1962 के प्रावधान के अनुसार कंपनी का कानूनी अधिकार है कि वो संविदात्मक भुगतान की शेष राशि वसूल कर सकती है।

अतः समूह को क्रेडिट जोखिम की संभावना नहीं है।

12.2 क्रेडिट जोखिम एकाग्रता

क्रेडिट जोखिम की एकाग्रता इस तथ्य के कारण सीमित है कि ग्राहक आधार बड़ा और असंबंधित है। ग्राहक व्यापार प्राप्त्य के कुल शेष के 5% से अधिक का प्रतिनिधित्व करते हैं जिसमें निम्नलिखित शामिल हैं:

विवरण

1. मैसर्स वेस्टर्न कैरियर्स प्रा. लि.
2. मैसर्स अल्ट्रा टेक सीमेंट लि.
3. मैसर्स हापग लॉयड इंडिया प्राइवेट लिमिटेड
4. मैसर्स मर्स्क लाइन इंडिया प्राइवेट लिमिटेड
5. मैसर्स इंडियन फार्मर्स फर्टिलाइजर कोऑपरेटिव
6. मैसर्स सी.जे. डारक्ल लॉजिस्टिक्स लिमिटेड

12.3 अपेक्षित क्रेडिट हानि के लिए अनुमति

ट्रेड प्राप्यों हेतु आशान्वित क्रेडिट हानि की गणना मैट्रिक्स आधारित प्रावधान करके समूह ने व्यावहारिक उपाय किए हैं। ऐतिहासिक जोखिम हानि के अनुभव को प्रोविजन मैट्रिक्स में लेकर भविष्य की सूचनाओं में समाहित किया गया है। आशान्वित जोखिम हानि का आधार प्राप्यों के नियत दिन गुजरने तथा दी गई प्रोविजन मैट्रिक्स पर आधारित है। समीक्षा अवधि के अंत में प्रोविजन मैट्रिक्स निम्नलिखित है:

विवरण	अपेक्षित क्रेडिट हानि (%)	
	31 मार्च, 2022 को	31 मार्च, 2021 को

प्राप्यों की अवधि

1-30 दिनों के अंदर देय	0.01%	0.01%
30 दिनों के बाद देय	8.17%	12.57%

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
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प्राप्यों की अवधि

1-30 दिनों के अंदर देय	134.83	131.82
30 दिनों के बाद देय	51.06	33.41
	185.89	165.23

अपेक्षित क्रेडिट हानि अनुमति में मूवमेंट

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
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वर्ष के आरंभ में शेष राशि	(4.20)	(4.26)
- लाइफटाइम अपेक्षित क्रेडिट हानि में अपेक्षित क्रेडिट हानि गणना हेतु अनुमति में मूवमेंट	0.03	0.06
- प्राप्तियों पर क्षति नुकसान की पहचान	-	(0.20)
वर्ष के अंत में शेष राशि	(4.17)	(4.20)

टिप्पणी सं. 13: वित्तीय परिसंपत्तियां : नकद एवं नकद समकक्ष

(करोड़ रु में)

विवरण	31 मार्च, 2021 को	31 मार्च, 2021 को
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नकद एवं नकद समकक्ष

हस्तगत नकदी	0.13	0.14
हस्तगत चेक और ड्राफ्ट	0.82	5.24
बैंकों में शेष		
चालू खाता	30.31	185.82
फ्लेक्सी सावधि खातों में जमा	348.54	474.93
सावधि जमा जो 3 माह में परिपक्व होंगी	2.86	12.28
	382.66	678.41

टिप्पणी सं. 14: वित्तीय परिसंपत्तियां : अन्य बैंकों में शेष राशि

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
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प्रतिबंधित नकद शेष

चिन्हीत बैंक शेष		
अदावी लाभांश का बैंक खाता*	0.27	0.23

अव्ययित सीएसआर खाता	9.59	-
एचडीएफसी एस्करो खाता**	0.00	0.49
सरकारी अनुदान के अनुसार जमा***	2.28	2.28
बैंकों में शेष राशि :		
सावधि जमा जो 3 माह से ज्यादा तथा 12 माह से कम में परिपक्व होंगी	2,516.69	1,784.10
बैंक शेष जिसे मार्जिन मनी या प्रतिभूति के रूप में रखा गया है		
गारंटी #	6.35	3.29
साख-पत्र****	0.00	24.00
	2,535.18	1,814.39

*** अदावी लाभांश खाते**

लाभांश घोषणा के 30 दिनों के अंदर यदि लाभांश का भुगतान अथवा दावा नहीं किया जाता है तो कंपनी को कुल लाभांश राशि का अंतरण शैड्यूल बैंक में कंपनी द्वारा खोले गए विशेष खाते में करना होगा जिसे 'भुगतान न किए गए लाभांश खाता' कहा जाएगा। घोषित तिथि से 7 सालों की अवधि तक कंपनी के पास पड़े लाभांश को भारत सरकार द्वारा संचालित निवेशक शिक्षा एवं सुरक्षा निधि(आईईपीएफ) में हस्तांतरित करना होगा।

निवेशक शिक्षा एवं संरक्षण निधि में 58,141 रुपये (31 मार्च 2021 तक: 1,25,898 रुपये) समय पर जमा किए गए हैं।

****एचडीएफसी एस्करो खाता**

एचडीएफसी बैंक लिमिटेड द्वारा कंपनी को 150 करोड़ रुपये के आवधिक ऋण की सुविधा मंजूर की गई है और 31 मार्च, 2022 तक बकाया राशि 57.27 करोड़ रुपये है और एचडीएफसी बैंक लिमिटेड ने उक्त खाते की जमा राशि पर लियन को चिह्नित किया है।

*****सरकारी अनुदान के अनुसार**

सरकारी अनुदान के संबंध में जो राशि खाते में जमा की गई है। वह प्रतिबंधित शेष का प्रतिनिधित्व करती है।

बैंक शेष जिसे मार्जिन मनी या प्रतिभूति के रूप में रखा गया है

गारंटी

संबंधित पक्षों के साथ जमा किए गए विभिन्न अनुबंधों / निविदाओं के संबंध में दी गई गारंटी।

******साख-पत्र**

उत्तर रेलवे के साथ टीएमएस (टर्मिनल मैनेजमेंट सिस्टम) के लिए मॉडल रियायत समझौते के विरुद्ध भुगतान हेतु क्रेडिट पत्र दिया जाता है।

टिप्पणी सं. 15: वित्तीय परिसंपत्तियाँ : ऋण

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
परिशोधित लागत पर किया (अच्छे देनदार)		
(ए) अन्य ऋण (*)		
कर्मचारियों को ऋण (जमानती)	11.60	10.63
(बी) ऋण प्राप्ति जो ऋण जोखिम में उल्लेखनीय वृद्धि है	-	-
(सी) ऋण प्राप्य - क्रेडिट हानि	-	-
	15.85	13.49

(*) अन्य ऋण

इसमें कर्मचारियों को दिए गए विभिन्न उद्देश्यों (जैसे वाहन ऋण, कार ऋण, आवास ऋण और बहुउद्देश्यीय ऋण आदि) हेतु ऋण शामिल हैं, जोकि ऋण की शर्तों के मुताबिक मासिक किस्तों में वसूली करने योग्य हैं।

टिप्पणी सं. 16: अन्य वित्तीय परिसंपत्तियाँ

(करोड़ रु में)		
विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
परिशोधित लागत पर किया गया		
(ए) प्रतिभूति जमा(गैरजमानती-अच्छे देनदार)		
सरकारी प्राधिकरणों	5.67	3.36
अन्य	0.21	1.86
(बी) संबंधित पार्टियों को अग्रिम		
हलकॉन	0.15	0.15
(सी) वसूली योग्य अन्य अग्रिम नकद में		
गैरजमानती - अच्छे देनदार	25.67	24.22
(i) गैर सुरक्षित, भारतीय रेल से प्राप्त होने वाली राशि जिसे संदिग्ध मान लिया गया	77.41	77.41
घटाएं : भारतीय रेल से वसूली योग्य राशि	(77.41)	(77.41)
(ii) गैर सुरक्षित - संदिग्ध मानी गई राशि	0.15	0.15
घटाएं : संदिग्ध अग्रिम हेतु अनुमति	(0.15)	(0.15)
(डी) वसूली योग्य दावा	0.06	0.06
(ई) अन्य प्राप्य		
गैरजमानती- संदेहास्पद देनदार	1.83	1.83
घटाएं : संदिग्ध अग्रिम हेतु अनुमति	(1.83)	(1.83)
(एफ) प्राप्य ब्याज		
- जमा पर उपचित ब्याज	45.62	31.06
- करमुक्त बांड में निवेश पर उपचित ब्याज	25.36	27.36
	102.74	88.07

17. चालू कर परिसंपत्ति

(करोड़ रु में)		
विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
अग्रिम आयकर/टीडीएस(प्रावधानों का निवल)	1.11	1.05
आयकर रिफंड प्राप्ति	0.00	0.46
	1.11	1.51

18. अन्य चल परिसंपत्ति

(करोड़ रु में)		
विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
अपरिशोधित रियायत व्यय (संदर्भ टिप्पणी 9.3 देखें)	0.00	0.00
पूर्व-भुगतान - पट्टेवाली भूमि	4.27	5.34
पूर्व-भुगतान पंजीकरण शुल्क (संदर्भ टिप्पणी 18.1)	2.65	2.65
पूर्व-भुगतान - रेल मालभाड़ा	0.26	0.26
वसूली योग्य अन्य अग्रिम	376.65	340.56
आस्थगित कर्मचारी लागत	3.00	5.24
सरकारी प्राधिकारियों का शेष	0.57	0.43
पूर्व भुगतान किया गया व्यय	0.96	0.88
लीज रेंट इनकम 323 इक्वलाइजेशन रिजर्व	0.01	0.00

निर्यात प्रोत्साहन	861.05	861.05
घटाएँ: संदिग्ध निर्यात प्रोत्साहन के लिए भत्ता [संदर्भ टिप्पणी 18.2]	(861.05)	(861.05)
आस्थगित व्यय - एसडी दिया गया	0.00	0.02
असंबंध अनुबंध लागत	38.63	32.35
अन्य	1.38	1.13
	428.38	388.86

18.1 पंजीकरण शुल्क में कंटेनर ट्रेनों को चलाने के लिए भुगतान किया गया शुल्क, प्राइवेट माल दुलाई टर्मिनलों (पीएफटी) आदि का पंजीकरण शामिल है।

18.2 कॉनकॉर ने वित्तीय वर्ष 2015-16 से 2018-19 के दौरान भारत से सेवा निर्यात योजना (एसईआईएस) के तहत उपलब्ध लाभ के कारण कुल 1044.03 करोड़ रु. की राशि को आय के रूप में मान्यता दी थी। कॉनकॉर को इस लाभ की उपलब्धता की भी कानूनी राय के माध्यम से पुष्टि की गई थी। FY-2019-20 में विदेश व्यापार महानिदेशालय (DGFT) ने एसईआईएस के लिए 861.05 करोड़ रु. के दावे को यह कहते हुए अस्वीकार कर दिया कि आईसीडी के लिए / से सीमा शुल्क नियंत्रण के तहत रखे गए रेल परिवहन द्वारा विदेशी लाइनरों के सीलबंद कंटेनरों के सीमा शुल्क पारगमन की सेवाएं एसईआईएस में पात्र नहीं हैं, जिसके लिए कंपनी द्वारा प्रावधान किया गया था और इसके खिलाफ उचित स्तर पर अपील भी दायर की थी।

19. इक्विटी

इक्विटी शेयर पूंजी	(करोड़ रु में)	
विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
प्राधिकृत शेयर पूंजी		
5 रु. प्रत्येक के 800,000,000 इक्विटी शेयर (31 मार्च, 2021 को 5 रु. प्रत्येक के 800,000,000 इक्विटी शेयर)	400.00	400.00
जारी, अधिदत्त एवं प्रदत्त शेयर पूंजी		
5 रु. प्रत्येक के पूर्णतः प्रदत्त 609,294,348 इक्विटी शेयर (31 मार्च, 2021 को 5 रु. प्रत्येक के 609,294,348 इक्विटी शेयर)	304.65	304.65
	304.65	304.65

(i) अवधि के प्रारंभ और अंत में बकाया शेयरों की संख्या का समाधान

विवरण	प्रारंभिक शेष	शेयर स्प्लिट के कारण शेयर में कोई वृद्धि नहीं हुई	फ्रेश इश्यू (बोनस)	जमा शेष
इक्विटी शेयर				
31 मार्च, 2022 को समाप्त वर्ष				
शेयरों की संख्या	609,294,348	-	-	609,294,348
राशि	304.65	-	-	304.65
31 मार्च, 2021 को समाप्त वर्ष				
शेयरों की संख्या	609,294,348	-	-	609,294,348
राशि	304.65	-	-	304.65

(ii) शेयरों से जुड़े अधिकार, प्राथमिकताएं और प्रतिबंध

5/- रुपये प्रति इक्विटी शेयर की कंपनी की एक श्रेणी है। एक शेयरधारक एक वोट प्रति शेयर के लिए पात्र है। बोर्ड द्वारा प्रस्तावित लाभांश आगामी वार्षिक सामान्य बैठक में अंतरिम लाभांश के मामले को छोड़कर शेयरधारकों के अनुमोदन पर होती है। परिशोधन की स्थिति में इक्विटी शेयरहोल्डर अधिमान्य राशि के वितरण पश्चात शेयरधारिता के अनुपात में शेष संपत्ति प्राप्त करने के पात्र होंगे।

(iii) नियंत्रक कंपनी द्वारा रखे गए इक्विटी शेयर

विवरण	शेयरों की संख्या इक्विटी शेयर
31 मार्च, 2022 तक	
भारत के राष्ट्रपति	333,884,975
31 मार्च, 2021 तक	
भारत के राष्ट्रपति	333,884,975

(iv) कंपनी में 5% से अधिक शेयर वाले प्रत्येक शेयरधारक द्वारा रखे गए शेयरों का विवरण:

विवरण	31 मार्च, 2022 को		31 मार्च, 2021 को	
	रखे गए शेयरों की संख्या	%	रखे गए शेयरों की संख्या	%
इक्विटी शेयर				
भारत के राष्ट्रपति	333,884,975	54.80%	333,884,975	54.80%
लाईफ इंश्योरेंस कार्पोरेशन ऑफ इण्डिया	1,00,11,444	1.64%	3,10,77,344	5.10%

(v) कुल संख्या और बोनस शेयरों के रूप में पूर्ण प्रदत्त के रूप में आवंटित किए गए शेयरों की श्रेणी (31 मार्च, 2022 से पहले तुरंत 5 वर्ष के दौरान)

कंपनी के प्रारक्षित और अधिशेष से 48.74 करोड़ रुपये के पूंजीकरण से 4,87,43,548 इक्विटी शेयरों को 10 अप्रैल, 2017 को पूरी तरह चुकाए गए बोनस शेयरों के रूप में जारी किए गए थे, जिन्हें 1: 4 (चार इक्विटी शेयरों के लिए एक बोनस इक्विटी शेयर) के अनुपात में जारी किया गया था।

12,18,58,870 इक्विटी शेयर 7 फरवरी, 2019 को पूरी तरह से भुगतान किए गए बोनस शेयरों के रूप में जारी किए गए थे, जो 1:4 के राशन में जारी किए गए थे (प्रत्येक चार शेयरों के लिए एक बोनस शेयर)। यह कंपनी के आरक्षित और अधिशेष से 60.93 करोड़ का पूंजीकरण करके किया गया था।

(vi) प्रमोटरों की शेयरधारिता निम्नानुसार है:

क्रमांक	वर्ष के अंत में प्रवर्तकों द्वारा रखे गए शेयर प्रमोटर का नाम	वर्ष के दौरान परिवर्तन	
		शेयरों की संख्या	कुल शेयरों का %
1	रेल मंत्रालय के माध्यम से भारत के राष्ट्रपति	33,38,84,975	54.80
	कोई परिवर्तन नहीं		
कुल		33,38,84,975	

20. गैर-नियंत्रित हितों के अतिरिक्त अन्य इक्विटी

विवरण	(करोड़ रु में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
सामान्य प्रारक्षित	1,342.75	1,236.52
प्रतिधारित आय	9,108.15	8,646.09
	10,450.90	9,882.61

20.1 सामान्य प्रारक्षित

विवरण	(करोड़ रु में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
वर्ष के आरंभ में शेष राशि	1,236.52	1,186.19
प्रतिधारित आय से हस्तांतरित राशि	106.23	50.33
बोनस शेयर जारी करना	-	-
वर्ष के अंत में शेष राशि	1,342.75	1,236.52

विनियोजन उद्देश्यों हेतु प्रतिधारित आय से लाभ को हस्तांतरण करने के लिए सामान्य प्रारक्षित समय-समय पर उपयोग किया जाता है। नियमित हस्तांतरण की कोई नीति नहीं है। चूंकि सामान्य प्रारक्षित इक्विटी के एक घटक से दूसरे में हस्तांतरण के द्वारा बनाया जाता है और अन्य व्यापक आय का कोई आइटम नहीं है, सामान्य प्रारक्षित में शामिल मदों को बाद में लाभ या हानि के लिए पुनःवर्गीकृत नहीं किया जाएगा।

20.2 प्रतिधारित आय

विवरण	(करोड़ रु में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
वर्ष के आरंभ में शेष राशि	8,646.09	8,555.26
116 के रूप में इंडस्ट्रीज़ में परिवर्तन के कारण प्रभाव	(0.03)	-
वर्ष का लाभ	1,055.12	505.26
आयकर की अन्य व्यापक निवल आय	(1.37)	(7.66)
सहयोगियों और संयुक्त उद्यमों में ओसीआई का हिस्सा, लाभ या हानि में वर्गीकृत होने की सीमा तक	2.04	-
वित्तीय देनदारियों में उचित मूल्य परिवर्तन	(0.03)	-
लाभांश का भुगतान	(487.44)	(356.44)
लाभांश पर कर	-	(116.48)
सामान्य प्रारक्षित से हस्तांतरित राशि	(106.23)	(50.33)
वर्ष के अंत में शेष राशि	9,108.15	8,646.09

कंपनी ने 5/- रु. के प्रति इक्विटी शेयर पर 6/- रु.के अंतरिम लाभांश का भुगतान किया है (2020-21: 3/-रु. प्रति इक्विटी शेयर 5/- रु. प्रत्येक) और प्रस्तावित अंतिम लाभांश 3/- रु. प्रति इक्विटी शेयर पर 5/- रु. प्रत्येक (2020-21: 2/-रु. प्रति इक्विटी शेयर 5/- रु. प्रतिवर्ष) का भुगतान किया।

21. गैर-नियंत्रित हित

विवरण	(करोड़ रु में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
वर्ष के आरंभ में शेष राशि	103.96	108.52
वर्ष के लिए लाभ का हिस्सा	(2.85)	(4.56)
सहायक कंपनियों में किए गए अतिरिक्त निवेश पर होने वाले गैर-नियंत्रित हित	-	-
वर्ष के अंत में शेष राशि	101.11	103.96

(ए) गैर-पूर्ण स्वामित्व वाली सहायक कंपनियों के विवरण जिनमें गैर-नियंत्रण ब्याज है

सहायक कंपनी का नाम	स्थापना का स्थान और परिचालन का स्थान	गैर-नियंत्रित हितों द्वारा स्वामित्व के हित और मतदान अधिकारों का अनुपात		गैर-नियंत्रित हित के लिए आवंटित लाभ/(हानि)		संचित गैर-नियंत्रित हित	
		31 मार्च,	31 मार्च,	31 मार्च,	31 मार्च,	31 मार्च,	31 मार्च,

		2022 को	2021 को	2022 को	2021 को	2022 को	2021 को
सिडकुल कॉनकॉर इन्फ्रा कंपनी लिमिटेड	सिडकुल, रुद्रपुर, उधम सिंह नगर,उतराखंड, 263153.	26%	26%	(0.05)	(0.08)	23.10	23.05
पंजाब लॉजिस्टिक्स इन्फ्रास्ट्रक्चर लिमिटेड	एससीओ -111-120, सेक्टर 17-बी, चंडीगढ़-160017	49%	49%	(2.90)	(4.48)	78.01	80.91
कुल				(2.85)	(4.56)	101.11	103.96

(बी) समूह की सहायक कंपनियों में प्रत्येक के संबंध में समेकित वित्तीय जानकारी जिसमें सामग्री के गैर-नियंत्रित हित हैं नीचे की गई है। संक्षेप वित्तीय जानकारी नीचे इंट्रेग्रुप उन्मूलन से पहले राशि का प्रतिनिधित्व करती है।

विवरण	सिडकुल कॉनकॉर इन्फ्रा कंपनी लिमिटेड		पंजाब लॉजिस्टिक्स इन्फ्रास्ट्रक्चर लिमिटेड	
	31 मार्च, 2021 को	31 मार्च, 2021 को	31 मार्च, 2022 को	31 मार्च, 2021 को
चल परिसंपत्तियां	31.47	23.58	4.38	6.82
गैर चल परिसंपत्तियां	84.60	95.32	227.62	235.04
चल देयताएं	8.84	9.72	10.75	8.34
गैर चल देयताएं	16.95	19.10	60.57	66.90
स्वामित्वों के लिए इक्विटी ब्याज	66.81	66.66	81.95	84.99
गैर नियंत्रित ब्याज	23.47	23.42	78.74	81.66
राजस्व	16.54	16.97	24.84	18.21
व्यय	(16.52)	(16.32)	(33.28)	(30.56)
वर्ष हेतु लाभ/(हानि)	0.02	0.65	(8.44)	(12.35)
असाधारण मद	-	(1.24)		
कर व्यय	0.19	0.30	2.51	3.22
कर पश्चात लाभ/(हानि)	0.21	(0.29)	(5.93)	(9.13)
कंपनी के मालिकों के लिए लाभ/(हानि)	0.16	(0.21)	(3.03)	(4.65)
गैर-नियंत्रित ब्याज के कारण लाभ/(हानि)	0.05	(0.08)	(2.90)	(4.48)
वर्ष हेतु लाभ/(हानि)	0.21	(0.29)	(5.93)	(9.13)
कंपनी के मालिकों के लिए अन्य व्यापक आय	-	-	(0.03)	-
अन्य व्यापक आय लाभ / (हानि) गैर नियंत्रित ब्याज के कारण	-	-	-	-
अन्य व्यापक आय	-	-	(0.03)	-
कंपनी के मालिकों के लिए कुल अन्य व्यापक आय	0.16	(0.21)	(3.06)	(4.65)
अन्य व्यापक आय लाभ/(हानि) गैर नियंत्रित ब्याज के कारण	0.05	(0.08)	(2.90)	(4.48)
कुल अन्य व्यापक आय	0.21	(0.29)	(5.96)	(9.13)
गैर नियंत्रित ब्याज के लिए भुगतान लाभांश	-	-	-	-
परिचालन गतिविधियों से निवल नकद प्रवाह	17.99	0.98	9.58	3.70
निवेश गतिविधियों से निवल नकद प्रवाह	0.19	0.43	(1.21)	(2.36)
वित्तीय गतिविधियों से निवल नकदी प्रवाह	(3.87)	(3.87)	(10.54)	(2.14)

निवल नकद इन्फ्लो (आउटफ्लो)	14.31	(2.46)	(2.17)	(0.80)
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(सी) स्वामित्व ब्याज में परिवर्तन

गैर-नियंत्रित हित वाली सहायक कंपनियों में स्वामित्व के हित में कोई परिवर्तन नहीं है।

टिप्पणी 22. ऋण

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
परिशोधन लागत में ले जाई गई राशि		
एचडीएफसी बैंक लिमिटेड से आवधिक ऋण (संदर्भ टिप्पणी 22.1)	50.91	57.27
प्रतिदेय वरीयता शेयर-असुरक्षित (संदर्भ टिप्पणी 22.2 देखें)		
5% संचयी प्रतिदेय, 1,00,00,000 वरीयता शेयर @ ₹ 10/- प्रति शेयर	4.56	4.53
	55.47	61.80

22.1 उधार की व्यवस्था का सारांश

समूह (पंजाब लॉजिस्टिक्स इन्फ्रास्ट्रक्चर लिमिटेड) की सहायक कंपनी ने दिनांक 10 मार्च, 2016 को एचडीएफसी बैंक से 9.70% प्रतिवर्ष ब्याज की दर से पंजाब(प्रोजेक्ट), मंडी अहमदगढ़ स्टेशन के पास, लुधियाना में मल्टीमोडल लॉजिस्टिक्स पार्क (एमएमएलपी) की स्थापना हेतु प्रोजेक्ट परियोजना के लिए आवधिक ऋण लिया है। रिपोर्टिंग तिथि के अंत में ब्याज दर 7.45% प्रतिवर्ष है। इस ऋण की परियोजना की सभी वर्तमान और भविष्य की स्थाई परिसंपत्तियों के साथ-साथ परियोजना की सभी मौजूदा और चलने वाली स्थाई परिसंपत्तियों के हाइपोथेकेशन पर बंधक के माध्यम से पहले शुल्क के खिलाफ सुरक्षित है। अवधि के ऋण का भुगतान 4 साल की अधिस्थगन अवधि के साथ 11 वर्षों की अवधि में 44 समान तिमाही किश्तों में किया जा सकता है।

22.2 5% प्रतिदेय संचयी वरीयता शेयरों का सारांश-असुरक्षित

वित्त वर्ष 2020-2021 के दौरान, सहायक कंपनी मेसर्स पंजाब लॉजिस्टिक्स इन्फ्रास्ट्रक्चर लिमिटेड ने कॉर्पोरेट उद्देश्य, कार्यशील पूंजी की आवश्यकताएं और ऋण का पूर्व भुगतान/दोबारा भुगतान के लिए 1,00,00,000 के 5% संचयी प्रतिदेय वरीयता शेयर (गैर-भागीदारी; गैर परिवर्तनीय) जारी किए हैं, जिनमें से प्रत्येक का अंकित मूल्य ₹ 10/- है।

उक्त वरीयता शेयर मौजूदा शेयरधारकों को कॉनकॉर और कॉनवेयर को 51:49 के अनुपात में आवंटन की तारीख से 10 साल के कार्यकाल के लिए जारी किया गया है।

मोचन राशि: ₹ 10 प्रति शेयर का अंकित मूल्य और किसी भी पिछले वर्ष पर अर्जित लेकिन भुगतान नहीं किया गया लाभांश, लाभांश भुगतान के साथ-साथ मोचन तिथि तक अर्जित लाभांश।

संचयी प्रतिदेय वरीयता शेयरों को कंपनी के मुनाफे में से भुनाया जाएगा जो अन्यथा लाभांश के लिए उपलब्ध होगा।

(शेयर निर्गम व्यय (वित्त वर्ष 2020-2021: ₹ 37, 50,000) शामिल करें। वित्तीय देनदारियों को प्रभावी ब्याज दर का उपयोग करके परिशोधन लागत पर मापा जाता है (ईआईआर)।

वित्तीय देनदारियों को प्रभावी ब्याज दर (ईआईआर) पद्धति का उपयोग करके परिशोधन लागत पर मापा जाता है। परिशोधन लागत की गणना किसी भी छूट या प्रीमियम या शुल्क या लागत को ध्यान में रखकर की जाती है जो ईआईआर का अभिन्न अंग हैं। ईआईआर परिशोधन को लाभ और हानि के विवरण में वित्त लागत में शामिल किया गया है। सहायक मेसर्स पंजाब लॉजिस्टिक्स इन्फ्रास्ट्रक्चर लिमिटेड पर महत्वपूर्ण प्रभाव रखने वाले कन्वेयर द्वारा धारित वरीयता शेयर की सीमा तक वित्तीय देयता दिखाई गई है।

टिप्पणी 23. गैर चल वित्तीय देयताएं-पट्टा देयताएं

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
पट्टा देयता - भा.ले.मा. 116 के रूप में	563.32	574.86
	563.32	574.86

23(ए) अन्य गैर चल वित्तीय देयताएं

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
वित्तीय देनदारियों को परिशोधित लागत में ले जाया गया	-	-
प्रतिभूति जमा	4.30	7.31
अन्य	8.60	4.60
	12.90	11.41

टिप्पणी 24. प्रावधान

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
कर्मचारी हितलाभ		
कर्मचारी हितलाभ हेतु प्रावधान	86.72	137.62
	86.72	137.62

टिप्पणी 25. अन्य गैर-चल देयताएं

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
आस्थगित सरकारी अनुदान (संदर्भ टिप्पणी 25.1)	2.37	2.63
लीज समकक्ष प्रारक्षित	-	0.47
आस्थगित आय हेतु प्रावधान	0.78	0.76
	3.15	3.86

टिप्पणी 25.1: राज्य सरकार ने एमएमएलपी प्रोजेक्ट के लाभों को देखने के बाद पंतनगर में रेल लिंक लॉजिस्टिक्स पार्क के विकास हेतु एसआईडीई सहायता के अंतर्गत 4.40 करोड़ रुपये का अनुमोदन दिया है। अनुदान की राशि रेल लिंक लॉजिस्टिक्स पार्क से संबंधित संपत्ति, संयंत्र और उपकरण के निर्माण के लिए उपयोग की जाती है और गैर-वर्तमान देनदारियों में अपरिशोधन हेतु आस्थगित आय के रूप में शामिल है और संबंधित संपत्ति के संपूर्ण उपयोग हेतु एक स्ट्रेट लाईन के आधार पर लाभ और हानि को जमा कर दिया जाता है।

टिप्पणी 26. ऋण

विवरण	31 मार्च, 2022 को	31 मार्च, 2021को
दीर्घकालिक ऋण की वर्तमान परिपक्वता (एचडीएफसी बैंक सावधि ऋण)*	6.36 6.36	6.36 6.36

* संपूर्ण सावधि ऋण 11 वर्ष की अवधि में 4 वर्ष की अधिस्थगन अवधि के साथ 44 समान त्रैमासिक किशतों में चुकाया जाएगा। चार समान त्रैमासिक मूलधन की चुकौती 10 जून 2022 को और फिर अगली किस्त 10 सितंबर 2022 को और उसके बाद किस्त 10 दिसंबर 2022 फिर उसके बाद 10 मार्च 2023 को देय होगी। इस रिपोर्टिंग अवधि में दीर्घकालिक ऋण की वर्तमान परिपक्वता के रूप में हिसाब किया गया है।

26(ए). पट्टा देयताएं

विवरण	31 मार्च, 2022 को	31 मार्च, 2021को
पट्टा देयता - भा.ले.मा. 116 के रूप में	109.87	79.90
	109.87	79.90

टिप्पणी 27. वित्तीय देयताएं : व्यावसायिक देय

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
माइक्रो और लघु उद्योगों के कारण (संदर्भ टिप्पणी 53)	10.88	8.11
अन्य	411.41	261.16
	422.29	269.27

समूह अपने विक्रेताओं को तत्काल भुगतान करती है जब इनवॉइस का लेखाकरण होता है और वर्ष के दौरान कोई ब्याज का भुगतान अथवा देय नहीं है। (माइक्रो, लघु और मध्यम उद्योग विकास अधिनियम, 2006 के तहत किए गए प्रकटीकरण के लिए नोट संख्या 53 देखें)।

समूह की वित्तीय जोखिम प्रबंधन नीतियां यह सुनिश्चित करने के लिए हैं कि सभी भुगतान पूर्व-स्वीकृत क्रेडिट शर्तों के भीतर दिए गए हैं।

व्यापार देय एजिंग शेड्यूल (31.03.2022 तक)

विवरण	ए				बी			सी				कुल		
	अनबिल्ड व्यापार प्राप्य				व्यापार प्राप्य देय नहीं			भुगतान की देय तिथि से निम्न अवधियों का बकाया है						
					1 वर्ष से कम	1 - 2 वर्ष	2 -3 वर्ष	3 वर्ष से अधिक						
(i) एमएसएमई					1.19	9.69					10.88			
(ii) अन्य					1.94	269.08	43.73	33.76	62.75					411.26
(iii) विवादित बकाया - एमएसएमई													-	
(iv) विवादित बकाया - अन्य													0.15	0.15

व्यापार देय एजिंग शेड्यूल (31.03.2021 तक)

₹ करोड़ रु में

विवरण	ए	बी	सी				डी=ए+बी+सी
	बिल न किया गया व्यापार देय	व्यापार देय नहीं देय है	1 वर्ष से कम	1 - 2 वर्ष	2-3 वर्ष	3 वर्ष से अधिक	कुल
(i) एमएसएमई		0.83	7.28				8.11
(ii) अन्य		0.20	143.36	40.88	17.36	59.21	261.01
(iii) विवादित बकाया - एमएसएमई				-	-	-	-
(iv) विवादित बकाया - अन्य				-	-	0.15	0.15

टिप्पणी 28. अन्य चल वित्तीय देयताएं

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
ब्याज अर्जित किया लेकिन उधार के कारण नहीं	0.37	0.41
प्रतिदेय वरीयता शेरों पर अर्जित लाभांश	0.26	0.01
माइक्रो और लघु उद्योगों के कारण (संदर्भ टिप्पणी 53)	20.95	16.87
पूंजीगत कार्य हेतु देय	1.13	1.22
अदेय लाभांश	0.27	0.23
आस्थगित सरकारी अनुदान (संदर्भ टिप्पणी 28.1)	2.28	2.28
अन्य *	351.46	384.15
	376.72	405.17

*इसमें कर्मचारी से संबंधित बकाया राशि, प्राप्त सुरक्षा जमा और पूंजीगत कार्य / राजस्व आदि के लिए अन्य भुगतान शामिल हैं।

टिप्पणी 28.1:

वित्त वर्ष 2015-16 के दौरान, मल्टीमोडल लॉजिस्टिक्स पार्क(एमएमएलपी) प्रोजेक्ट के लिए वाणिज्य एवं उद्योग मंत्रालय से 8.73 करोड़ रुपये रोड ओवर ब्रिज (आरओबी), जोकि राज्यों की सहायता हेतु निर्यात बुनियादी ढांचा और सहयोगी गतिविधियों की योजना (एसाइड योजना) के अंतर्गत निर्माण हेतु दिए गए। हालांकि, आरओबी परियोजना लंबे समय से लंबित है और प्रबंधन द्वारा ईमानदारी से सभी प्रयासों के बावजूद प्रोजेक्ट में कोई भी प्रगति नहीं हुई है। उक्त राशि का निपटान अभी तक परियोजना के लिए उपयोग नहीं किया गया है। इसलिए प्रबंधन ने वित्त वर्ष 2017-18 के दौरान 7.50 करोड़ रुपये की राशि वापसी कर दी है।

MOCI ने अनुदान राशि पर ब्याज की मांग की और कंपनी ने पहले के वर्षों में ऋण के रूप में ब्याज को स्वीकार नहीं किया लेकिन ब्याज की माफी के लिए अनुरोध किया। MOCI से किसी भी निर्णय के लंबित होने के साथ ही MOCI का अनुसरण किया जा रहा है, लेखा पुस्तकों में 1.05 करोड़ रु का प्रावधान वित्त वर्ष 2019-20 किया गया है।

टिप्पणी 29. अन्य चल देयताएं

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
ग्राहकों से अग्रिम/जमा (सेवा के खिलाफ)	183.77	183.05
सांविधिक देय	127.40	187.81
आस्थगित सरकारी अनुदान आय	58.20	63.00
आस्थगित आय - एसडी प्राप्त	0.04	0.11
अनर्जित राजस्व*	67.21	60.27
	436.62	494.24

* समीक्षाधीन अवधि में दर्शाए गए राजस्व का ब्रेकअप जो अनुबंध दायित्व में वर्ष की शुरुआत में शामिल किया गया था।

आदि शेष	60.27	42.71
वर्ष के दौरान राजस्व को प्रारंभिक शेष से दर्शाया गया	60.27	42.71
जमा शेष	67.21	60.27

कंपनी एक या एक वर्ष से कम अवधि के अंदर निष्पादन दायित्व को पूरा करने की उम्मीद करती है।

टिप्पणी 30. प्रावधान

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
कर्मचारी हितलाभ हेतु प्रावधान	64.86	66.65
संपत्ति कर हेतु प्रावधान	6.51	7.97
	71.37	74.62

अन्य प्रावधान

विवरण	निगमित सामाजिक उत्तरदायित्व	संपत्ति कर
1 अप्रैल, 2020 तक शेष राशि	-	5.64
स्वीकृत अतिरिक्त प्रावधान	-	2.33
वर्ष के दौरान भुगतान की गई राशि	-	-
वर्ष के दौरान वापस की गई अप्रयुक्त राशि	-	-
31 मार्च, 2021 तक शेष राशि	-	7.97
1 अप्रैल, 2021 तक शेष राशि	-	7.97
स्वीकृत अतिरिक्त प्रावधान	-	0.61
वर्ष के दौरान भुगतान की गई राशि	-	(2.07)
वर्ष के दौरान वापस की गई अप्रयुक्त राशि	-	-
31 मार्च, 2022 तक शेष राशि	-	6.51

टिप्पणी 31. परिचालन से राजस्व

चालू परिचालनों से कंपनी के राजस्व का एक वर्ष का विश्लेषण निम्नलिखित है:

(करोड़ रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
दी गई सेवाएं:		
रेल मालभाड़े से आय	5691.36	4,940.98
सड़क मालभाड़े से आय	261.91	212.27
संचालन से आय	947.67	818.22
भंडारण और भंडारागारण आय (टिप्पणी i देखें)	183.13	155.65
तटीय नौवहन आय	-	4.64
अन्य परिचालन आय		
निर्यात प्रोत्साहन (टिप्पण ii देखें)	-	19.38
अन्य परिचालन आय (टिप्पण iii & iv देखें)	669.32	363.13
घटाएं : घटौती/छूट	(117.64)	(97.72)
उप-योग	7,635.75	6,416.55

प्रत्यावर्तन आय	0.34	0.42
स्क्रीनिंग शुल्क	12.44	8.50
कूलिंग शुल्क	4.14	1.61
पैकिंग आय	-	-
कार्टन की बिक्री	0.06	0.00
बिन किराया	-	-
कुल	7,652.73	6,427.08

टिप्पणी:

- (i) 0.06 करोड़ (2020-21: 0.04 करोड़ रुपये) निवल छूट की स्टोरेज और वेयरहाउस आय है।
- (ii) निर्यात प्रोत्साहन में शून्य करोड़ रुपए (2020-21: 19.38 करोड़ रुपए) इसमें एसईआईएस के तहत अनुदानों के लिए की राशि एसेट्स और इन्वेंटरी की खरीद शामिल है, जिसे उस वर्ष के दौरान मान्यता दी गई है जिस अवधि में इसे प्राप्त करने का अधिकार है।
- (iii) अन्य परिचालन आय में कंसल्टेंसी आय 8.22 करोड़ रुपए सहित (2020-21: 6.01 करोड़ रुपए) शामिल हैं, जो मैसर्स गेटवे टर्मिनल इंडिया प्राइवेट लिमिटेड से प्राप्त हुए।
- (iv) अन्य परिचालन आय में निम्नलिखित आय शामिल है जो संचालन से राजस्व के एक प्रतिशत से अधिक या 10,00,000 रु जो भी अधिक हो: :-

क्रम सं	आय/सेवा का नाम और विवरण	वित्त वर्ष 2021-22	वित्त वर्ष 2020-21
(ए)	दस्तावेजीकरण और सर्वेक्षक शुल्क	75.85	70.65
(बी)	डेटा शुल्क	76.46	72.53
(सी)	बुनियादी ढांचा और विकास शुल्क	75.93	71.88
(डी)	टर्मिनल इन्फ्रा चार्ज	142.64	

- (v) सभी सेवाओं के लिए लेन-देन का मूल्य यथा रेल परिवहन, सड़क परिवहन, संचालन, एस एंड डब्ल्यू आदि प्रचलित टैरिफ के अनुसार है।
- (vi) रिटर्न / रिफंड और अन्य समान दायित्व स्वीकृत नीतियों के अनुसार हैं।

टिप्पणी 32. अन्य आय

(करोड़ रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
परिशोधित लागत पर की गई वित्तीय परिसंपत्तियों पर अर्जित ब्याज आय		
कर्मचारियों को दिए गए ऋण पर	12.25	15.50
बैंक जमा	122.61	129.53
कर मुक्त बांड	51.37	53.46
दी गई प्रतिभूति जमा पर ब्याज	0.05	0.05
लघु अवधि बैंक जमा/आईसीडी पर अर्जित ब्याज	0.39	0.20
इनकम टैक्स रिफंड पर ब्याज	0.06	2.07
प्रतिभूति जमा पर ब्याज आय	0.73	0.66
अन्य ब्याज आय	0.02	-
अन्य गैर परिचालन आय	0.04	0.34
किराया आय	19.26	19.28
अनुदान आय का परिशोधन (संदर्भ टिप्पणी 25.1)	0.28	0.30
पूंजीगत परिसंपत्तियों की बिक्री पर लाभ (बेची गई परिसंपत्तियों पर शुद्ध हानि/समाप्त/बट्टे खाते किए गए)	1.30	6.28

गारंटी आय	-	-
विविध आय*	38.72	42.74
कुल	247.08	270.36

* विविध आय में एमएमएलपी पारादीप में इफको कार्गो रोक के संचालन और भंडारण के लिए विशेष रूप से इफको को समर्पित 35.5 एकड़ क्षेत्र के विकास के लिए भारतीय किसान उर्वरक सहकारी (इफको) से प्राप्त ₹ 21.07 करोड़ शामिल हैं (पिछले वर्ष: ₹ 24.99 करोड़)

टिप्पणी 33. टर्मिनल एवं अन्य सेवा शुल्क

(करोड़ रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए		31 मार्च 2021 को समाप्त वर्ष के लिए	
	राशि	प्रतिशत(%)	राशि	प्रतिशत(%)
रेल माल-भाड़ा व्यय	4,105.38		3,455.10	
राजस्व हिस्सेदारी (संदर्भ टिप्पणी 9.3)	19.79		13.47	
सड़क माल-भाड़ा व्यय	195.35		162.05	
रियायत व्यवस्था परिशोधन व्यय (संदर्भ टिप्पणी 9.2)	0.74		0.74	
संचालन व्यय	310.58		263.75	
कोस्टल शिपिंग शुल्क	-		5.90	
भूमि लाइसेंस शुल्क *	468.86		653.01	
अन्य परिचालन व्यय	151.32		120.51	
कुल	5,252.02		4,674.53	

* 468.86 करोड़ रु.(2020-21; 653.01 करोड़ रु.) में से ₹ 339.14 करोड़ रु.(2020-21; 517.39 करोड़ रु.) की राशि का भुगतान रेलवे की मौजूदा नीति के अनुसार चालू वित्तीय वर्ष में भारतीय रेलवे को भूमि लाइसेंस शुल्क के रूप में किया गया है। (नोट संख्या 58)

संचालन एवं अन्य परिचालन व्यय में 109.69 करोड़ रु.(2020-21; 85.37 करोड़ रु.) और 22.97 करोड़ रु.(2020-21; 20.31 करोड़ रु.) ऊर्जा और ईंधन तथा सामान एवं अतिरिक्त कल-पुर्जों की क्रमशः खपत शामिल है। आयातित और स्वदेशी सामान एवं अतिरिक्त कुल-पुर्जों की खपत के व्यय का विवरण निम्नलिखित हैं :

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए		31 मार्च 2021 को समाप्त वर्ष के लिए	
	राशि	प्रतिशत(%)	राशि	प्रतिशत(%)
आयातित	0.48	2.09	0.55	2.71
स्वदेशी	22.49	97.91	19.76	97.29

टिप्पणी 34. कर्मचारी हितलाभ व्यय

(करोड़ रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
वेतन, भत्ते एवं अन्य कर्मचारी हितलाभ	335.40	311.96
भविष्यनिधि, पेंशन एवं अन्य कल्याण निधि में योगदान	36.96	32.92
आवास पट्टा हेतु किराया (निवल)	0.08	0.20
कर्मचारी कल्याण व्यय (*)	41.30	78.47
उपदान	5.17	4.77
स्टॉफ प्रशिक्षण	0.24	0.33
कुल कर्मचारी लाभ व्यय	419.15	428.65

वित्त वर्ष 2021-22 और 2020-21 में सरकार द्वारा जारी कोई प्रिजिडेंशियल निर्देश नहीं हैं।

(*) पिछले वर्षों में, कंपनी सेवानिवृत्त कर्मचारियों के लिए सेवानिवृत्ति के बाद चिकित्सा लाभों के लिए देयता प्रदान कर रही थी। हालांकि, चालू वर्ष के दौरान कंपनी के सभी कर्मचारियों के लिए अपेक्षित देयता के लिए बीमांकन मूल्यांकन किया गया है, क्योंकि 20 वर्षों की निरंतर अवधि के लिए सेवाएं प्रदान करने के बाद सेवानिवृत्ति या अलगव के बाद सभी कर्मचारी ऐसे लाभों के हकदार हैं।

इसके कारण, चालू वर्ष के दौरान ₹ 7.60 करोड़ (वि.वर्ष : ₹ 72.84 करोड़) की राशि प्रदान की गई है, जिसमें से ₹ 7.76 करोड़ (पि.वर्ष : ₹ 67.33 करोड़) लाभ-हानि विवरण के लिए तथा ₹ 0.16 (पि.वर्ष: ₹ 5.51 crores) करोड़ अन्य व्यापक आय में शामिल किए गए हैं।

टिप्पणी 35. मालसूची में परिवर्तन

(करोड़ रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
प्रारंभिक स्टॉक		
भंडार एवं कलपुर्जे	0.03	0.18
	0.03	0.18
क्लोजिंग स्टॉक		
भंडार एवं कलपुर्जे	0.00	0.03
	0.00	0.03
कुल	0.03	0.15

टिप्पणी 36. मूल्यहास और परिशोधन व्यय

(करोड़ रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
मूल्यहास *	558.21	549.17
अप्रत्यक्ष परिसंपत्ति का परिशोधन	3.21	4.21
कुल	561.42	553.38

* इसमें ROU एसेट्स पर मूल्यहास शामिल है, जिसका मूल्य 76.25 करोड़ (2020-21: ₹ 78.71 करोड़) रुपये है।

टिप्पणी 37. वित्तीय लागत

(करोड़ रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
परिशोधित लागत-प्रतिभूति जमा में की गई वित्तीय देनदारियों पर प्राप्त ब्याज	0.02	0.10
प्रतिभूति जमा ब्याज		
ब्याज एक्सप-लीज देयता - भा.ले.मा. 116 के रूप में	57.56	37.38
टर्म लोन पर ब्याज (*)	4.54	5.28
प्रतिदेय वरीयता शेयरों पर लाभांश (**)	0.25	0.01
अन्य	-	0.13
कुल	62.37	42.90

(*) समूह (पंजाब लॉजिस्टिक्स इन्फ्रास्ट्रक्चर लिमिटेड) की सहायक कंपनी ने दिनांक 10 मार्च, 2016 को एचडीएफसी बैंक से 9.70% प्रतिवर्ष ब्याज की दर से पंजाब(प्रोजेक्ट), मंडी अहमदगढ़ स्टेशन के पास, लुधियाना में मल्टीमोडल लॉजिस्टिक्स पार्क (एमएमएलपी) की स्थापना हेतु प्रोजेक्ट परियोजना के लिए आवधिक ऋण लिया है। रिपोर्टिंग तिथि के अंत में ब्याज दर 7.45% प्रतिवर्ष है।

(**) रिडीम करने योग्य वरीयता शेयरों पर लाभांश की गणना प्रभावी ब्याज दर (ईआईआर) का उपयोग करके की गई है, जो कि ईआईआर का अभिन्न अंग लागतों को ध्यान में रखते हुए 5.5% है।

टिप्पणी 38. अन्य व्यय

(करोड़ रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
मुद्रण एवं लेखन सामग्री	1.82	1.74
यात्रा एवं वाहन प्रभार (निदेशकों सहित यात्रा व्यय 0.15 करोड़ रु.(2020-21; 0.02 करोड़ रु.)	16.21	15.99
कार्यालय भवन हेतु किराया एवं लाइसेंस शुल्क	3.65	4.60
बिजली एवं पानी	12.76	12.58
मरम्मत एवं अनुरक्षण - भवन	9.41	11.44
मरम्मत एवं अनुरक्षण - संयंत्र एवं मशीनरी	5.61	4.93
मरम्मत एवं अनुरक्षण - अन्य	62.53	57.31
पट्टेदार भूमि का परिशोधन	2.70	2.69
पंजीकरण शुल्क का परिशोधन	2.66	2.66
लीज खर्च- भा.ले.मा. के रूप में 116	0.06	0.03
सुरक्षा व्यय	38.00	65.81
टर्मिनल सहायक सेवाएं	18.99	3.93
वाहन का चालन और अनुरक्षण व्यय	1.95	1.83
व्यावसायिक विकास	1.20	0.61
डाक, टेलीफोन एवं इंटरनेट	4.70	5.09
बागवानी और संरक्षण खर्च	0.28	0.27
पुस्तकें एवं पत्रिकाएं	0.04	0.04
बैंक प्रभार	0.47	0.51
विधिक एवं व्यावसायिक प्रभार	4.56	4.08
बीमा	7.15	6.71
शुल्क और अभिदान	0.35	0.35

विज्ञापन	1.91	1.93
निदेशकों का शुल्क	0.18	0.21
दर एवं कर	7.48	18.73
बट्टे खाते किए गए	0.26	-
जनशक्ति व्यय (संदर्भ टिप्पणी 38.1)	2.35	2.08
जनशक्ति कल्याण और चिकित्सा व्यय	0.12	0.06
लेखा परीक्षकों के रूप में		
सांविधिक लेखापरीक्षा शुल्क	0.16	0.15
कराधान मामलों के लिए	0.04	0.04
अन्य सेवाओं के लिए	0.19	0.18
लेखा परीक्षक आऊट-ऑफ-पॉकेट व्यय	0.01	0.03
प्रावधान हेतु:		
संदिग्ध ऋण	0.03	-
अप्रचलित संपत्ति	-	-
अप्रचलित स्टोर	0.69	
नॉन मूविंग प्रोजेक्ट्स	0.79	
अचल संपत्तियों की बिक्री पर नुकसान	0.72	0.10
परियोजना व्यय बट्टा खाते डाला गया	-	0.18
सीएसआर व्यय (संदर्भ टिप्पण 38.2)	15.66	46.32
विविध व्यय	8.56	3.74
कुल अन्य व्यय	234.25	276.97

38.1 यह लागत दूसरे कर्मचारियों की लागत, के साथ ही अनुबंध के आधार पर काम पर रखे अन्य कर्मचारियों का प्रतिनिधित्व करती है।

38.2 सीएसआर व्यय में निम्नलिखित शामिल हैं:

(ए) कंपनी द्वारा वर्ष के दौरान खर्च की जाने वाली सकल राशि : 39.72 करोड़ रुपये (2020-21, 60.29 करोड़ रुपये)

(बी) वर्ष के दौरान खर्च की गई राशि:

क्र. सं.	विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए			31 मार्च 2021 को समाप्त वर्ष के लिए		
		नकद में	भुगतान किया जाना है	कुल	नकद में	भुगतान किया जाना है	कुल
i.	किसी भी संपत्ति का निर्माण / अधिग्रहण	-	-	-	-	-	-
ii.	ऊपर (i) के अलावा अन्य उद्देश्यों पर	9.85	5.81	15.66	38.83	7.49	46.32
	कुल	9.85	5.81	15.66	38.83	7.49	46.32

38(ए). अपवादात्मक मदें

(करोड़ रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
व्यय के लिए प्रावधान (भूमि लाइसेंस शुल्क वित्तीय वर्ष 18-19 और 19-20 वित्तीय वर्ष 20-21) (38.1)	-	1.24
भारतीय रेलवे से वसूली योग्य राशि पर संदिग्ध वसूली का प्रावधान(38.2)		77.41
कुल अन्य अपवादात्मक मदें		78.65

38.1 असाधारण मदों में ₹ शून्य करोड़ (31 मार्च, 2021: 1.24 करोड़) की राशि चालू वित्त वर्ष में वित्त वर्ष 2018-19 और वित्तीय वर्ष 2019-20 के लिए लाइसेंस शुल्क व्यय से संबंधित है।

38.2 1 अप्रैल, 2020 से भारतीय रेलवे ने अपनी भूमि लाइसेंस शुल्क नीति में बदलाव किया है, जिसके कारण कुछ टर्मिनल अलाभकारी हो गए हैं, जिन्हें भारतीय रेलवे को उन पर उपलब्ध अचल संपत्तियों के साथ सौंप दिया गया। कंपनी ने अपनी अचल संपत्ति (भवन, सड़क और फुटपाथ, बिजली की फिटिंग और रेलवे साइडिंग) को घटाकर ₹ 77.41 करोड़ वित्तीय वर्ष 2020-21 में कर दिया है और इसे भारतीय रेलवे से वसूली योग्य के रूप में दिखाया गया है। इसके अलावा, इस खाते पर रेलवे द्वारा देय राशि की पुष्टि लंबित होने तक कंपनी ने भारतीय रेलवे से संदिग्ध वसूली के रूप में भी प्रदान किया है।

टिप्पणी 39. कर व्यय

39.1 लाभ या हानि में मान्य आयकर

विवरण	(करोड़ रु में)	
	31 मार्च 2022 को समाप्त वर्ष के लिए	31 मार्च 2021 को समाप्त वर्ष के लिए
चालू कर		
चालू वर्ष के संबंध में	380.51	213.13
गत वर्ष के संबंध में	-	-
	380.51	213.13
आस्थगित कर		
चालू वर्ष के संबंध में	(38.31)	(40.15)
	(38.31)	(40.15)
	342.20	172.98
चालू वर्ष में कुल मान्य आयकर व्यय		
वर्ष के लिए आयकर व्यय लेखांकन लाभ से निम्नानुसार सामंजस्य रखता है:		
कर पूर्व लाभ	1,394.47	673.68
2021-22 और 2020-21 के सामंजस्य के लिए उपयोग की जाने वाली कर दर 25.168% (22*110%*104%) कॉनकॉर तथा कॉनकॉर एयर लिमिटेड के लिए तथा SCICL और PLIL के लिए 26%) है।	350.97	166.59
आय के प्रभाव से मुक्त कराधान	(16.75)	(18.30)
कर योग्य लाभ का निर्धारण करने में व्यय का प्रभाव नहीं	2.44	17.07
हानि पर दर्शाया नहीं गया आयकर	0.96	1.26
अप्रयुक्त कर हानि के प्रभाव को आस्थगित कर परिसंपत्ति के रूप में मान्य नहीं किया गया है	4.58	6.36
सहायक कंपनियों की आयकर दरों में परिवर्तन के कारण शेष आस्थगित कर पर प्रभाव	6.36	6.36
	342.20	172.98
अगले वित्तीय वर्ष में मान्यता प्राप्त चालू वर्ष के कर की राशि	-	-
लाभ या हानि में आयकर की स्वीकृति	342.20	172.98

39.2 अन्य व्यापक आय में मान्यता प्राप्त आयकर

आस्थगित कर

अन्य समग्र आय में मान्य उत्पन्न आय और व्यय:

परिभाषित लाभ दायित्व का रीमेजरमेंट

0.47

2.55

अन्य समग्र आय में मान्य कुल आयकर

0.47

2.55

अन्य व्यापक आय में मान्य आयकर का विभाजन: -

मद जो लाभ या हानि के लिए पुनःवगीकृत नहीं की जाएगी	0.47	2.55
मद जो लाभ या हानि के लिए पुनःवगीकृत किए जा सकते हैं	-	-
	0.47	2.55

कंपनी ने कराधान कानून (संशोधन) अधिनियम, 2019 द्वारा शुरू की गई आयकर अधिनियम, 1961 की धारा 115BAA के तहत अनुमत विकल्प का उपयोग करने का विकल्प चुना है और अपने खातों में कॉर्पोरेट कर की 25.168% दर ली है। तदनुसार, कंपनी ने 31 मार्च 2022 और 31 मार्च 2021 को समाप्त वर्ष के लिए आयकर के प्रावधान को मान्यता दी है और उपरोक्त विकल्प के आधार पर अपनी आस्थगित कर परिसंपत्तियों / देनदारियों को फिर से मापा है।

टिप्पणी 40. आस्थगित कर शेष / / (देयताएं) (निवल)

तुलन-पत्र में प्रस्तुत आस्थगित कर परिसंपत्ति/(देयताओं) का विश्लेषण निम्नलिखित है:

विवरण	(करोड़ रु में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
आस्थगित कर परिसंपत्तियां	332.86	296.27
आस्थगित कर देयता	(224.64)	(226.76)
	108.22	69.48

विवरण	31 मार्च, 2021 को समाप्त वर्ष हेतु					31 मार्च, 2022 को समाप्त वर्ष हेतु				
	आदि शेष	लाभ या हानि में मान्य राशि	अन्य व्यापक आय में दर्शाया गया आंकड़ा	इक्विटी में सीधे मान्य	जमा शेष	आदि शेष	लाभ या हानि में मान्य राशि	अन्य व्यापक आय में दर्शाया गया आंकड़ा	इक्विटी में सीधे मान्य	जमा शेष
आस्थगित कर (देयताएं)/परिसंपत्ति के संबंध में:										
संदिग्ध अग्रिम/ऋण/भंडार के लिए प्रावधान	1.12	(0.00)			1.12	1.12	0.17			1.29
प्राप्त प्रतिभूति जमा	(0.10)	0.03			(0.07)	(0.07)	(0.45)			(0.52)
दी गई प्रतिभूति जमा	0.36	0.01			0.37	0.37	0.02			0.39
प्रभावी ब्याज दर पर कर्मचारी ऋण	0.19	0.31			0.50	0.50	0.06			0.56
लीज समकक्ष	2.72				2.72	2.72				2.72
किराया आय पर लीज समकक्ष	(0.64)				(0.64)	(0.64)	(0.12)			(0.76)
गारंटी का उचित मूल्यांक	0.17	(0.04)			0.13	0.13	(0.03)			0.10
धारा 43 बी के तहत कवर व्यय	26.50	25.16	2.65		54.31	54.31	33.55	0.45		88.31
अन्य	3.75	0.12			3.87	3.87	0.16			4.03
परिसंपत्ति, संयंत्र और उपकरण पर मूल्यहास	(237.67)	11.44			(226.23)	(226.23)	3.19			(223.04)
कर हानि	16.30	3.12			19.42	19.42	1.74			21.16

संदिग्ध निर्यात लाभों के लिए प्रावधान	216.71			216.71	216.71			216.71		
संयुक्त उपक्रमों और सहायक कंपनियों के अचेतन लाभ	(1.75)			(1.75)	(1.75)			(1.75)		
गारंटी निवेश का उचित मूल्यांकन	(0.62)			(0.62)	(0.62)			(0.62)		
शेयर इश्यू व्यय	0.10			0.10	0.10			0.10		
न्यूनतम वैकल्पिक कर	0.16			0.16	0.16			0.16		
अन्य	(0.62)			(0.62)	(0.62)			(0.62)		
	26.68	40.15	2.65	-	69.48	69.48	38.29	0.45	-	108.22

40.1 अपरिचित कटौती योग्य अस्थायी अंतर और अप्रयुक्त कर नुकसान

(करोड़ रु में)

विवरण	अप्रयुक्त कर हानियां समाप्त हो जाएंगी	31 मार्च, 2022 को समाप्त वर्ष हेतु	31 मार्च, 2021 को समाप्त वर्ष हेतु
एफएचईएल में घटाया अस्थायी अंतर और अप्रयुक्त कर नुकसान, जिसके लिए कोई आस्थगित कर परिसंपत्ति नहीं पहचानी गई है, उसके निम्न कारण हैं:			
- कर नुकसान वार्षिक वर्ष 2013-14	वार्षिक वर्ष 2020-21	-	11.06
- कर नुकसान वार्षिक वर्ष 2014-15	वार्षिक वर्ष 2021-22	40.03	40.03
- कर नुकसान वार्षिक वर्ष 2015-16	वार्षिक वर्ष 2022-23	13.14	13.14
- कर नुकसान वार्षिक वर्ष 2016-17	वार्षिक वर्ष 2023-24	24.10	24.10
- कर नुकसान वार्षिक वर्ष 2017-18	वार्षिक वर्ष 2024-25	11.21	11.21
- कर नुकसान वार्षिक वर्ष 2018-19	वार्षिक वर्ष 2025-26	8.41	8.41
- कर नुकसान वार्षिक वर्ष 2019-20	वार्षिक वर्ष 2026-27	4.93	4.93
- कर नुकसान वार्षिक वर्ष 2020-21	वार्षिक वर्ष 2027-28	3.55	3.55
- कर नुकसान वार्षिक वर्ष 2021-22	वार्षिक वर्ष 2028-29	2.48	-
कुल		107.85	116.43

टिप्पणी 41. कर्मचारी हितलाभ योजनाएं

ए. परिभाषित अंशदान योजनाएं:

ए) भविष्यनिधि हेतु नियोक्ता का अंशदान

समूह एक अलग ट्रस्ट को पूर्वनिर्धारित दरों पर भविष्यनिधि हेतु निर्धारित अंशदान अदा करता है जो इस निधि को अनुमोदित प्रतिभूतियों में निवेश करता है। अवधि विशेष के लिए निधि हेतु अंशदान को व्यय दर्शाया जाता है और इसे लाभ एवं हानि लेखा में प्रभारित किया जाता है। ऐसे निर्धारित अंशदान हेतु समूह की बाध्यता सीमित है। तथापि, सदस्य को उसके अंशदान हेतु भारत सरकार द्वारा निर्धारित न्यूनतम ब्याज दर पर भुगतान करना ट्रस्ट द्वारा आवश्यक है। बीमांकिक मूल्यांकन के अनुसार 31.03.2022 को इस तरह की देयताएं शून्य (31 मार्च, 2021 : शून्य) हैं।

(करोड़ रु में)

विवरण	31 मार्च, 2022 को समाप्त वर्ष हेतु	31 मार्च, 2021 को समाप्त वर्ष हेतु
वर्ष के दौरान समूह ने लाभ और हानि लेखा में निम्नलिखित राशियों को दर्शाया है :-		
भविष्यनिधि में नियोक्ता का अंशदान	18.25	16.06

बी. स्टेट प्लॉन

(करोड़ रु में)

विवरण	31 मार्च, 2022 को समाप्त वर्ष हेतु	31 मार्च, 2021 को समाप्त वर्ष हेतु
वर्ष के दौरान समूह ने लाभ और हानि विवरण में स्टेट प्लॉन में नियोक्ता के योगदान के रूप में निम्नलिखित राशि को दर्शाया है:		
-		
कर्मचारी पेंशन योजना, 1995 में नियोक्ता का अंशदान	1.91	2.04

सी. परिभाषित हितलाभ योजनाएं एवं अन्य दीर्घ अवधि हितलाभ

ए) उपदान निधि में अंशदान - कर्मचारी उपदान निधि

समूह में परिभाषित हितलाभ उपदान योजना लागू है जिसे उपदान भुगतान अधिनियम, 1972 के प्रावधानों के अंतर्गत चलाया जाता है। यह योजना कंपनी द्वारा वित्त पोषित है और इसका प्रबंधन एक अलग अनुमोदित ट्रस्ट द्वारा किया जाता है। इसके लिए देयता की गणना बीमांकिक मूल्यांकन के आधार पर की जाती है। हालांकि, समूह इसकी किसी भी सहायक कंपनी के लिए वित्त पोषित परिभाषित लाभ योजनाओं को प्रायोजित नहीं करता है।

बी) अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति

समूह में अपने कर्मचारियों के लिए परिभाषित हितलाभ अवकाश नकदीकरण योजना लागू है। इस योजना के अंतर्गत वे अपने अर्जित अवकाश और एक निर्धारित सीमा तक चिकित्सा अवकाश के पात्र हैं तथा इसके लिए निर्धारित अन्य शर्तों के प्रावधान बीमांकिक मूल्यांकन के आधार पर किया गया है।

सी) सेवानिवृत्ति भत्ता

समूह ने एक मेडिकल ट्रस्ट बनाया है जो अपने कर्मचारियों की उनकी सेवानिवृत्ति पश्चात चिकित्सा आवश्यकताओं का ध्यान रखता है। चिकित्सा व्यय की प्रतिपूर्ति उनकी पात्रता और चिकित्सा नीति के अनुसार निर्धारित किया जाता है। इसके लिए देयता का स्वीकरण बीमांकिक मूल्यांकन के आधार पर किया जाता है।

ये योजना आम तौर पर कंपनी को बीमांकिक जोखिमों जैसे दर्शाया जाना: जोखिम, ब्याज दर जोखिम, दीर्घायु जोखिम और वेतन जोखिम दर्शाया जाता है।

निवेश जोखिम	परिभाषित लाभ योजना देनदारी (वर्तमान में भारतीय रुपए में अंकित) का वर्तमान मूल्य एक छूट दर का उपयोग करके किया जाता है जो सरकारी बॉन्ड पर रिपोर्टिंग अवधि के अंत में बाजार पैदावार के संदर्भ में निर्धारित है।
ब्याज जोखिम	बॉन्ड ब्याज दर में कमी से योजना की देनदारी बढ़ जाएगी; हालांकि, इस में वृद्धि के द्वारा योजना के ऋण वापिसी पर आंशिक रूप से ऑफसेट किया जाएगा।
दीर्घायु जोखिम	परिभाषित लाभ योजना दायित्व के वर्तमान मूल्य की गणना ओलान प्रतिभागियों के अपने रोजगार के दौरान और बाद में मृत्यु दर का सबसे अच्छा अनुमान है। योजना प्रतिभागियों की जीवन की प्रत्याशा में वृद्धि से योजना की देयता बढ़ जाएगी।
वेतन जोखिम	परिभाषित लाभ योजना देयता की वर्तमान मूल्य योजना प्रतिभागियों के भविष्य के वेतन के संदर्भ में गणना की जाती है। इससे योजना के अंशों के वेतन में वृद्धि योजना की देयता बढ़ाएगी।

परिभाषित लाभ दायित्व, और संबंधित वर्तमान सेवा लागत और पिछले सेवा लागत का वर्तमान मूल्य अनुमानित इकाई क्रेडिट विधि का उपयोग करके मापा गया था। उपरोक्त परिभाषित लाभ योजनाओं के संबंध में एक बीमांकिक मूल्यांकन किया गया था और निम्नलिखित मान्यताओं के आधार पर अन्य दीर्घकालिक लाभ थे।

विवरण	31.03.2022				31.03.2021			
	अवकाश नकदीकरण/प्रतिपू रक अनुपस्थिति	कर्मचारी उपदान निधि(वित्त पोषित/गैर वित्त पोषित)	ब्याज गारंटी देयता पीएफ	सेवानिवृत्ति भत्ता	अवकाश नकदीकरण/प्रतिपू रक अनुपस्थिति	कर्मचारी उपदान निधि(वित्त पोषित/गैर वित्त पोषित)	ब्याज गारंटी देयता पीएफ	सेवानिवृत्ति भत्ता
आर्थिक धारणाएं								
छूट दर (प्रति वर्ष)	7.23%-7.28%	7.23%-7.28%	7.23%-7.28%	7.23%- 7.28%	6.81-6.82%	6.81-6.82%	6.81-6.82%	6.81-6.82%
प्रतिपूरक स्तर में वृद्धि की दर	6% प्रतिवर्ष(5.50% सहायक कंपनियों हेतु)	6.50% प्रतिवर्ष (5.50% सहायक कंपनियों हेतु)			6% प्रतिवर्ष(5.50% सहायक कंपनियों हेतु)	6% प्रतिवर्ष(5.50% सहायक कंपनियों हेतु)		
योजना परिसंपत्ति पर वापसी की दर	लागू नहीं	7.23%	8.58%	7.23%	लागू नहीं	6.82%	8.57%	6.82%
जनसांख्यिकीय आकलन								
कर्मचारी टर्नओवर/निकासी दर	1.90%	1.90%			1.25%	1.25%		

सेवानिवृत्ति आयु	60 वर्ष	60 वर्ष	60 वर्ष	60 वर्ष	60 वर्ष	60 वर्ष
मृत्यु-दर	आईएएलएम (2012-14)	आईएएलएम (2012-14)	आईएएलएम (2012-15)	आईएएलएम (2012-14)	आईएएलएम (2012- 14)	आईएएलएम (2012-15)
अवकाश लाभ अनुपात	1.00%	लागू नहीं	लागू नहीं	1.00%	लागू नहीं	लागू नहीं

भविष्य में वेतन वृद्धि में होने वाले अनुमानों का आकलन बीमांकिक मूल्यांकन मुद्रास्फीति, वरिष्ठता, पदोन्नति और रोजगार के बाजार में आपूर्ति और मांग जैसे अन्य प्रासंगिक कारकों के कारण होता है।

परिभाषित लाभ योजनाओं के संबंध में लाभ या हानि के विवरण में दर्शाई गई राशि निम्नानुसार हैं-

(करोड़ रु में)

विवरण	31 मार्च, 2022 को समाप्त वर्ष हेतु			31 मार्च, 2021 को समाप्त वर्ष हेतु		
	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता
वर्तमान सेवा लागत	3.85	3.99	5.03	3.26	3.95	67.62
भविष्यनिधि में समूह का योगदान						
विगत सेवा लागत						
रिमेजरमेंट्स	13.59			30.36		
शुद्ध ब्याज लागत	4.01	1.27	2.73	2.32	0.92	0.10
शुद्ध बीमांकिक (लाभ)/हानि				-		
लाभ या हानि में दर्शाए गए परिभाषित लाभ लागत के घटक *	21.45	5.26	7.76	35.94	4.87	67.72
शुद्ध परिभाषित लाभ देयता पर रिमेजरमेंट - योजनागत आस्तियों पर प्रतिलाभ (शुद्ध ब्याज व्यय में शामिल राशियों को छोड़कर)		(0.77)	(0.63)		2.55	(0.42)
बीमांकिक (लाभ)/जनसांख्यिकीय मान्यताओं में परिवर्तन से उत्पन्न होने वाली हानियाँ		2.32	(1.23)		-	1.41
बीमांकिक (लाभ) / वित्तीय मान्यताओं में परिवर्तन से उत्पन्न होने वाली हानियाँ		(1.77)	(9.07)		1.60	4.10

बीमांकिक (लाभ) / अनुभव समायोजन से होने वाली हानि	2.19	10.77	0.87	0.43
अन्य व्यापक आय (ओसीआई) में मान्यता प्राप्त परिभाषित लाभ लागत के घटक**				
कुल	21.45	7.23	7.60	35.94
			9.89	73.24

* लाभ और हानि के विवरण में "कर्मचारी लाभ व्यय" लाईन मद में सम्मिलित।

** "अन्य व्यापक आय" में सम्मिलित।

परिभाषित लाभ दायित्व के वर्तमान मूल्य में संचालन निम्नानुसार हैं--

(करोड़ रु में)

विवरण	31 मार्च, 2022 को समाप्त वर्ष हेतु			31 मार्च, 2021 को समाप्त वर्ष हेतु		
	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता
वर्ष के आरंभ में दायित्व का वर्तमान मूल्य	58.31	88.48	79.17	33.50	78.85	5.67
आरंभिक राशि में समायोजन						
ब्याज लागत	4.01	6.00	5.55	2.32	5.35	0.37
विगत सेवा लागत						
वर्तमान सेवा लागत	3.85	3.99	5.03	3.26	3.95	67.62
अदा किए गए हितलाभ	(6.83)	(4.11)	(1.07)	(11.14)	(2.14)	(0.43)
निम्न में अंतरण						
रिमेजरमेंट के कारण दायित्वों पर बीमांकिक (लाभ)/हानि						
ए. वित्तीय धारणाओं में परिवर्तन का प्रभाव	0.33	(1.77)	(9.07)	5.45	1.60	4.10
बी. जनसांख्यिकीय अनुमानों में परिवर्तन का प्रभाव	(1.56)	2.32	(1.23)	-	-	1.41
सी. अनुभव(लाभ)/हानि	14.82	2.19	10.77	24.92	0.87	0.43
विगत सेवा लागत (कोई वर्ष शीर्ष नहीं)				-		
वर्ष के अंत में दायित्व का वर्तमान मूल्य	72.93	97.10	89.15	58.31	88.48	79.17

योजनागत परिसंपत्तियों के उचित मूल्य में संचालन निम्नानुसार हैं :

(करोड़ रु में)

विवरण	31.03.2022		31.03.2021	
	सेवानिवृत्ति भत्ता	कर्मचारी उपदान निधि	सेवानिवृत्ति भत्ता	कर्मचारी उपदान निधि
वर्ष के आरंभ में योजनागत परिसंपत्ति का उचित मूल्य	5.21	69.34	4.56	63.02
योजनागत परिसंपत्ति पर अपेक्षित प्रतिफल	2.82	4.72	0.27	4.44
नियोक्ता योगदान	73.29	19.10	0.40	6.57
अदा किए गए हितलाभ	(1.07)	(4.11)	(0.44)	(2.14)
निम्न में अंतरण	लागू नहीं		लागू नहीं	
योजनागत परिसंपत्ति पर वापसी (शुद्ध ब्याज व्यय में शामिल राशि को छोड़कर)	0.63	0.77	0.42	(2.55)
वर्ष के अंत में योजनागत परिसंपत्ति का उचित मूल्य	80.88	89.82	5.21	69.34

परिभाषित लाभ दायित्व और परिसंपत्ति के उचित मूल्य के वर्तमान मूल्य का मिलान:

(करोड़ रु में)

विवरण	31.03.2022				31.03.2021			
	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	कर्मचारी उपदान (गैर वित्त पोषित)	सेवानिवृत्ति भत्ता	अवकाश नकदीकरण/प्रतिपूरक अनुपस्थिति	कर्मचारी उपदान निधि	कर्मचारी उपदान (गैर वित्त पोषित)	सेवानिवृत्ति भत्ता
वर्ष के अंत में दायित्व का वर्तमान मूल्य	72.93	97.03	0.07	89.15	58.31	88.43	0.05	79.17
वर्ष के अंत में योजनागत परिसंपत्ति का उचित मूल्य	लागू नहीं	89.82		80.88	लागू नहीं	69.34		5.21
तुलनपत्र में दर्शाई गई शुद्ध (परिसंपत्ति)/देयता	72.93	7.21	0.07	8.27	58.31	19.09	0.05	73.96
गैर-वर्तमान के रूप में वर्गीकृत	69.47		0.07		55.58		0.05	
वर्तमान के रूप में वर्गीकृत	3.46	7.21		8.27	2.73	19.09		73.96
कुल	72.93	7.21	0.07	8.27	58.31	19.09	0.05	73.96

(करोड़ रु में)

योजनागत परिसंपत्ति का विवरण	कॉनकॉर कर्मचारी उपदान निधि				कॉनकॉर चिकित्सा ट्रस्ट			
	31 मार्च, 2022	%	31 मार्च, 2021	%	31 मार्च, 2022	%	31 मार्च, 2021	%
(ए) केंद्रीय सरकार की प्रतिभूतियां	45.84	52.14%	31.54	46.80%	31.70	55.17%		
(बी) राज्य सरकार की प्रतिभूतियां								
(सी) निगम बांड/ऋण-पत्र	39.11	44.49%	31.07	46.10%	17.80	30.98%	1.70	39.49%
(डी) म्यूचुअल फंड/इक्विटी निवेश	2.89	3.28%	4.71	6.99%			1.24	28.69%
(इ) सावधि जमा प्राप्तियां					7.96	13.85%	1.37	31.82%
(एफ) अन्य (विशेष जमा योजना)	0.07	0.08%	0.07	0.10%				
कुल	87.91		67.39		57.46		4.31	

निवेश पर वापसी आयकर अधिनियम 1961 के नियम 101 के तहत स्वीकृत ग्रेच्युटी फंड के लिए लागू निवेश के प्रारूप पर नाममात्र लाभ मिला है।

परिभाषित दायित्व के निर्धारण के लिए महत्वपूर्ण बीमांकिक धारणाएं छूट दर, अपेक्षित वेतन वृद्धि और मृत्यु दर हैं। सभी अन्य मान्यताओं को स्थिर रखते हुए, रिपोर्टिंग अवधि के अंत में होनेवाली संबंधित मान्यताओं के यथोचित संभावित परिवर्तनों के आधार पर नीचे दिए गए संवेदनशीलता विश्लेषणों को निर्धारित किया गया है।

(करोड़ रु में)

विवरण	31 मार्च 2022 तक					31 मार्च 2021 तक				
	कर्मचारी उपदान (गैर-वित्त पोषित)	कर्मचारी उपदान निधि	अवकाश नकदीकरण	अवकाश यात्रा रियायत	सेवानिवृत्ति के बाद लाभ	कर्मचारी उपदान (गैर-वित्त पोषित)	कर्मचारी उपदान निधि	अवकाश नकदीकरण	अवकाश यात्रा रियायत	सेवानिवृत्ति के बाद लाभ
छूट दर 100 आधार अंक अधिक है	(0.01)	(8.27)	(6.96)	लागू नहीं	(16.75)	(0.01)	(7.53)	(5.56)	लागू नहीं	(15.66)
छूट दर 100 आधार अंक कम है	0.01	8.97	7.85	लागू नहीं	18.95	0.01	8.21	6.28	लागू नहीं	18.42
अपेक्षित वेतन वृद्धि 1% बढ़ जाती है	0.01	1.21	7.27	लागू नहीं		0.01	1.85	6.03	लागू नहीं	
अपेक्षित वेतन वृद्धि 1% कम हो जाती है	(0.01)	(1.27)	(6.75)	लागू नहीं		(0.01)	(1.69)	(5.39)	लागू नहीं	

उपरोक्त संवेदनशीलता विश्लेषण परिभाषित लाभ दायित्वों में वास्तविक परिवर्तन का प्रतिनिधित्व नहीं हो सकती है क्योंकि यह संभव नहीं है कि मान्यताओं में परिवर्तन एक दूसरे के अलगाव में घटित होंगे। कुछ मान्यताओं में सहसंबद्ध हो सकता है।

इसके अलावा, उपरोक्त संवेदनशीलता विश्लेषण को प्रस्तुत करने में, परिभाषित लाभ दायित्व के वर्तमान मूल्य को रिपोर्टिंग अवधि के अंत में प्रक्षेपित इकाई क्रेडिट विधि का उपयोग करके गणना की गई है जोकि समान है जैसेकि बैलेंसशीट में परिभाषित लाभ दायित्व की देनदारी की गणना लागू है।

पूर्व वर्षों से संवेदनशीलता विश्लेषण तैयार करने में उपयोग किए जाने वाले तरीकों और मान्यताओं में कोई परिवर्तन नहीं हुआ।

उपदान

उपदान के संबंध में लाभ दायित्वों की अनुमानित अवधि 9.98 वर्ष है (31 मार्च 2021 तक: 10.02 वर्ष)।

आगामी वित्तीय वर्ष में अपनी उपदान योजना के लिए समूह को 11.66 करोड़ रुपये के अंशदान की उम्मीद है।

अवकाश नकदीकरण

अवकाश नकदीकरण के संबंध में लाभ दायित्वों की अनुमानित अवधि 9.98 वर्ष है (31 मार्च 2020 तक: 10.02 वर्ष)।

अवकाश यात्रा रियायत

अवकाश यात्रा रियायत के संबंध में लाभ दायित्वों की अनुमानित अवधि शून्य वर्ष है (31 मार्च 2021 तक: लागू नहीं)

पूर्व अवधियों से अपने जोखिमों के प्रबंधन के लिए समूह द्वारा उपयोग की जाने वाली प्रक्रिया में कोई बदलाव नहीं किया गया है।

42 खण्डवार सूचना

42.1 सेवाएं, जिनसे रिपोर्ट करने योग्य खण्डवार राजस्व की प्राप्ति

इस खंड में भारतीय लेखामानक 108 की आवश्यकताओं के अनुरूप, समूह द्वारा किए गए प्रकटीकरण, "ऑपरेटिंग सेगमेंट" का प्रस्तुतिकरण किया गया है।

संसाधन आवंटन के उद्देश्यों के लिए मुख्य परिचालन निर्णय निर्माता (सीओडीएम) को रिपोर्ट की गई और सेगमेंट प्रदर्शन का मूल्यांकन समूह में संचालित डिवीजनों पर केंद्रित है। एक्जिम और आंतरिक दो प्रमुख परिचालन डिवीजन हैं, जो आल इंडिया आधार पर संचालित हैं। ग्राहकों के विभिन्न वर्गों के आधार पर इस जानकारी का और विश्लेषण किया जाता है। कंपनी के दोनों एक्जिम और घरेलू डिवीजनों से निपटने, परिवहन और भंडारण गतिविधियों में लगे हुए हैं। समूह के रिपोर्टेबल खंडवार पर पहुंचने में कोई ऑपरेटिंग सेगमेंट एकत्रित नहीं किया गया है।

31 मार्च 2022 तक, समूह का परिचालन खण्डवार निम्नानुसार है:

इस समूह में कंपनी को अखिल भारतीय आधार पर दो मुख्य परिचालन प्रभागों - आयात-निर्यात प्रभाग और आंतरिक प्रभाग में बाँटा गया है। इन दोनों प्रभागों के आधार पर समूह अपने प्राथमिक सूचना खण्ड का प्रतिवेदन करता है। आयात-निर्यात और आंतरिक खण्डों से सीधे संबंधित राजस्व और व्यय को दोनों खण्डों में विनियोजित किया गया है। संयुक्त राजस्व और व्यय को उचित आधार पर विनियोजित किया गया है। परिसंपत्ति खण्ड में सभी परिचालन परिसंपत्तियाँ शामिल हैं जिसे किसी खण्ड द्वारा प्रयोग किया जाता है और जिसमें मुख्यतः माल-सूची, विविध देनदार, नकद एवं बैंक अधिशेष, ऋण एवं अग्रिम, अन्य चल परिसंपत्ति और प्रावधानों पश्चात् निवल अचल परिसंपत्ति शामिल हैं। इसी प्रकार, खण्ड-देयताओं में सभी परिचालन देयताएँ और मुख्यतः विविध लेनदार, ग्राहकों से लिया गया अग्रिम/जमा, अन्य देयताएँ एवं प्रावधान शामिल हैं। हालांकि, खण्ड परिसंपत्ति और देयताओं में करों हेतु प्रावधान सम्मिलित नहीं है। संयुक्त परिसंपत्ति और देयताओं को खण्डों में उचित आधार पर विनियोजित किया गया है।

चूंकि समूह का परिचालन वर्तमान में भारत के भौगोलिक क्षेत्रों तक ही सीमित है अतः इसका कोई भी प्रतिवेदनीय भौगोलिक खंड नहीं है।

42.2 खण्डवार राजस्व और परिणाम

समूह के परिचालन से रिपोर्ट योग्य खंड में राजस्व और परिणाम का विश्लेषण निम्नलिखित है:-

विवरण	(करोड़ रु में)							
	आयात-निर्यात		आंतरिक		अविनियोज्य		कुल खंड	
	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष
राजस्व								
खण्ड राजस्व								
रेल भाड़ा आय	3772.91	3,543.79	1918.45	1,397.19	-	-	5,691.36	4,940.98
सड़क भाड़ा आय	116.95	102.68	144.96	109.59	-	-	261.91	212.27
संचालन आय	743.34	670.50	204.33	147.72	-	-	947.67	818.22
स्टोरेज एवं वेयरहाउस आय	146.73	132.78	36.40	22.87	-	-	183.13	155.65
निर्यात प्रोत्साहन	0	19.38	0	-	-	-	-	19.38
तटीय नौवहन आय	0	-	0	4.64	-	-	-	4.64
			348					

भारतीय कंटेनर निगम लिमिटेड

वार्षिक रिपोर्ट 2021-22



अन्य परिचालन आय	607.53	327.29	61.79	35.84	-	-	669.32	363.13
परिचालन से कुल राजस्व	5,387.46	4,796.42	2,365.93	1,717.85	-	-	7,753.39	6,514.27
घटा : घटौती/छूट	(97.11)	(81.58)	(20.53)	(16.14)	-	-	(117.64)	(97.72)
परिचालन से शुद्ध कुल राजस्व	5,290.35	4,714.84	2,345.40	1,701.71	-	-	7,635.75	6,416.55
डैमरेज आय	-	-	0.34	0.42	-	-	0.34	0.42
स्क्रीनिंग शुल्क	-	-	12.44	8.50	-	-	12.44	8.50
कूलिंग शुल्क	-	-	4.14	1.61	-	-	4.14	1.61
पैकिंग आय	-	-	-	-	-	-	-	-
डिब्बों की बिक्री	-	0.06	-	-	-	0.00	0.06	0.00
बिन किराया	-	-	-	-	-	-	-	-
	-	-	16.98	10.53	-	0.00	16.98	10.53
खण्ड राजस्व	5,290.35	4,714.84	2,362.38	1,712.24	0.00	0.00	7,652.73	6,427.08
परिणाम								
खण्ड परिणाम	1172.11	644.06	152.26	31.89	-	-	1,324.37	675.95
निगम व्यय	-	-	-	-	138.51	183.79	138.51	183.79
ब्याज व्यय	-	-	-	-	62.37	42.90	62.37	42.90
असाधारण मदें	-	-	-	-	-	77.41	-	77.41
कर और अन्य आय से पहले लाभ							1,123.49	371.85
ब्याज एवं अन्य आय					270.98	301.83	270.98	301.83
आयकर					342.20	172.98	342.20	172.98
कुल लाभ							1,052.27	500.70

रिपोर्टबल सेगमेंट की लेखांकन नीतियां, नोट 1 में वर्णित समूह की लेखांकन नीतियों के समान हैं। सेगमेंट मुनाफ़ा कर केन्द्रीय प्रशासन लागतों और निदेशकों के वेतन, निवेश आय, अन्य लाभों के आवंटन के बिना प्रत्येक सेगमेंट द्वारा अर्जित कर से पहले का लाभ और हानि, साथ ही साथ वित्त लागत का प्रतिनिधित्व करता है। यह संसाधन आवंटन के प्रयोजनों के लिए सेगमेंट प्रदर्शन का मूल्यांकन मुख्य परिचालन निर्णय निर्माता को सूचित किया गया उपाय है।

राजस्व और खर्चों को प्राथमिक रिपोर्ट करने योग्य सेगमेंट को सीधे आयोजकों के लिए आवंटित किया गया है।

खंड राजस्व और व्यय जो प्राथमिक रिपोर्टेबल सेगमेंटों के लिए सीधे पहचान योग्य नहीं हैं, को बिना शर्त के तहत प्रकट किया गया है, जो मुख्य रूप से ब्याज और अन्य आय और कॉर्पोरेट खर्च शामिल हैं। अन्य आय में किराया आय, लाभांश आय और ब्याज आय शामिल हैं। कॉर्पोरेट व्यय में कर्मचारी कर्मचारी लाभ व्यय, प्रशासनिक व्यय और कॉर्पोरेट कार्यालय के मूल्यहास व्यय शामिल हैं।

42.3 खण्ड परिसंपत्ति एवं देयताएं

विवरण	आयात-निर्यात		आंतरिक		अविनियोज्य		कुल खंड	
	31 मार्च, 2022 को	31 मार्च, 2021	31 मार्च, 2022	31 मार्च, 2021	31 मार्च, 2022	31 मार्च, 2021	31 मार्च, 2022	31 मार्च, 2021
	समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष
खण्ड परिसंपत्ति	3744.81	4123.18	2918.74	2424.04			6,663.55	6,547.22
अविनियोजित निगम परिसंपत्ति					6,337.90	5,863.11	6,337.90	5,863.11
कुल परिसंपत्ति							13,001.45	12,410.33
खण्ड देयताएं	1190.03	1200.69	672.95	535.86			1,862.98	1,736.55
अविनियोजित निगम देयताएं					11,138.47	10,673.78	11,138.47	10,673.78
कुल देयताएं							13,001.45	12,410.33

खण्डों के बीच मॉनिटरिंग खण्ड निष्पादन और आवंटित संसाधनों उद्देश्य हेतु :

- ए) सभी परिसंपत्तियां निवेश और निगमित कार्यालय की परिसंपत्ति के अलावा अन्य रिपोर्ट योग्य क्षेत्रों में आवंटित की जाती हैं; और
- बी) सभी देयताएं शेयर पूंजी, अन्य इक्विटी, आस्थगित कर देयताएं और निगमित कार्यालय के अन्य देयताओं के अलावा रिपोर्टेबल खंडों को आवंटित की जाती हैं। गैर-आवंटित निगम देयताओं में 10856.66 करोड़ रु. (31 मार्च 2021 तक: 10291.22 करोड़ रुपये) शेयरधारकों के फंड के खाते में हैं।
- सी) परिसंपत्ति और देयताएं, जिन खण्डों की अविनियोज्य के अंतर्गत प्रत्यक्ष पहचान का प्रकटीकरण नहीं किया गया है।

42.4 अन्य खण्ड सूचना

विवरण	आयात-निर्यात		आंतरिक		अविनियोज्य		कुल खंड	
	31 मार्च, 2022 को	31 मार्च, 2021	31 मार्च, 2022	31 मार्च, 2021	31 मार्च, 2022	31 मार्च, 2021	31 मार्च, 2022	31 मार्च, 2021
	समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष	को समाप्त वर्ष
पूंजीगत व्यय	461.33	504.07	149.90	391.23	17.03	60.84	628.26	956.14
मूल्यहास एवं परिशोधन	311.12	335.36	223.43	191.76	26.87	26.26	561.42	553.38
मूल्यहास और परिशोधन के अलावा गैर नकद	1.10	-	0.42	-	0.97	78.93	2.49	78.93

व्यय

टिप्पणी :

वर्ष के दौरान चल रहे पूंजीगत कार्य भी परिसंपत्ति, संयंत्र और उपकरण के अतिरिक्त पूंजीगत व्यय में शामिल हैं।

42.5 प्रमुख सेवाओं से राजस्व

समूह की प्रमुख सेवाओं से राजस्व का विश्लेषण निम्नलिखित है
(करोड़ रु में)

विवरण	31 मार्च, 2022 को समाप्त वर्ष	31 मार्च, 2021 को समाप्त वर्ष
दी गई सेवाएँ :		
रेल भाड़ा आय	5,691.36	4,940.98
सड़क भाड़ा आय	261.91	212.27
संचालन आय	947.67	818.22
स्टोरेज एवं वेयरहाऊस आय	183.13	155.65
तटीय नौवहन आय	-	4.64
अन्य परिचालन आय		
निर्यात प्रोत्साहन	-	19.38
अन्य परिचालन आय	669.32	363.13
घटा : घटौती/छूट	(117.64)	(97.72)
उप-योग	7,635.75	6,416.55
प्रत्यावर्तन आय	0.34	0.42
स्क्रीनिंग शुल्क	12.44	8.50
कूलिंग शुल्क	4.14	1.61
पैकिंग आय	-	-
कार्टन की बिक्री	0.06	0.00
बिन किराया	-	-
परिचालन से निवल राजस्व	7,652.73	6,427.08

42.6 प्रमुख ग्राहकों के बारे में जानकारी

वित्त वर्ष 2021-22 और वित्त वर्ष 2020-21 के दौरान किसी ग्राहक ने कंपनी के राजस्व में 10% या उससे अधिक का योगदान नहीं दिया।

टिप्पणी 43: संबंधित पार्टियों के साथ लेनदेन का विवरण

43.1. संबंधित पार्टियों का नाम और संबंध का विवरण:

संयुक्त उद्यम

1. स्टार ट्रेक टर्मिनल प्राइवेट लिमिटेड
2. ट्रांसवल्ड टर्मिनलस दादरी प्राइवेट लिमिटेड (पूर्व में अल्बार्ट्रांस इनलैंड पोर्ट्स प्राइवेट लिमिटेड के नाम से जाना जाता है)
3. गेटवे टर्मिनल इंडिया प्राइवेट लिमिटेड
4. हिमालय टर्मिनल प्राइवेट लिमिटेड (विदेशी संयुक्त उद्यम)
5. इंडिया गेटवे टर्मिनल प्राइवेट लिमिटेड
6. टीसीआई-कॉनकॉर मल्टीमोडल सॉल्यूशंस प्राइवेट लिमिटेड (पूर्व में इंफिनिटी लॉजिस्टिक्स सॉल्यूशंस प्राइवेट लिमिटेड के नाम से जाना जाता है)
7. कंटेनर गेटवे लिमिटेड
8. ऑलकार्गो लॉजिस्टिक्स पार्क प्रा. लिमिटेड
9. सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्राइवेट लिमिटेड
10. अंगुल सुकिंदा रेलवे लिमिटेड
11. हॉलकॉन
12. पिपावाव इंटीग्रेटेड लॉजिस्टिक्स-हब (PILH)

ट्रस्ट (सेवानिवृत्ति के बाद कर्मचारी लाभ ट्रस्ट सहित) जिसमें कॉनकॉर नियंत्रण रखता है

1. कॉनकॉर ग्रैच्युटी ट्रस्ट
2. कॉनकॉर कर्मचारी सीपीएफ ट्रस्ट

पूर्णकालिक निदेशक/प्रमुख प्रबंधकीय कार्मिक

1. श्री वी.कल्याण रामा, अध्यक्ष एवं प्रबंध निदेशक (01.10.2016 से)
2. श्री पी.के.अग्रवाल, निदेशक (आंतरिक) (01.07.2016 से)
3. श्री संजय स्वरूप, निदेशक (अंत.वि.एवं परि.) (01.09.2016 से)
4. श्री राहुल मिथल, निदेशक(परियोजना एवं सेवाएं) (29.09.2017 से 6.10.2021 तक)
5. श्री मनोज कुमार दूबे, निदेशक(वित्त) (31.10.2018 से)
6. श्री हरीश चन्द्रा, क.निदे.(वि.एवं कं.स.)

मनोनीत/स्वतंत्र निदेशक

1. श्री मनोज सिंह (30.9.2020 से)
2. श्री राजेश अरगल (13.05.2021 से)
3. श्री दीपक शेट्टी (14.07.2018 से 13.07.2021 तक)
4. श्री जयशंकर एम.के.(30.07.2019 से)
5. श्री सतेन्द्र कुमार (09.11.2021 से)
6. श्री केदाराशिष बापत (09.11.2021 से)
7. श्री चेतसिंग बिकरमसिंग तेरांग (16.11.2021)
8. श्रीमती चन्द्रा रावत (23.11.2021 से)

कंपनी सचिव

1. श्री हरीश चंद्रा, कार्यपालक निदेशक (वित्त एवं कं.स.)

एंटरप्राइजेज स्वामित्व या प्रमुख प्रबंधन कार्मिक एवं उनके संबंधियों से प्रभावित :

1. शशासेइला पावर एंड इंजीनियरिंग प्रा.लि.

2. सेशासेइला लॉजिस्टिक्स प्रा.लि.
3. सेशासेइला इंफ्रास्ट्रक्चर प्रा.लि.
4. सेशासेइला पावर (मंदसौर) प्रा.लि.
5. सेशासेइला पावर (धर) प्रा.लि.
6. एके-बायो पावर (इंडिया) प्रा.लि.
7. प्रजा इंजीनियरिंग सर्विस प्रा.लि.
8. वेनरान बायोटेक प्रा.लि.
9. द्रोणमर्जू इस्टेट प्राइवेट लिमिटेड
10. इंटेका डिजी टेक्नोलॉजीज एलएलपी
11. नियो क्यूब टेक्नोलॉजी सॉल्यूशंस प्राइवेट लिमिटेड
12. क्रेडेंशियल स्टॉक ब्रोकर्स लिमिटेड
13. तोशाली कोमेक्स प्रा.लि.
14. सेंट्रल रेलसाइड वेयरहाउस कंपनी लिमिटेड
15. पिपावाव रेलवे कॉर्पोरेशन लिमिटेड
16. इरकॉन इंटरनेशनल कॉर्पोरेशन ऑफ इंडिया लिमिटेड
17. मुंबई रेलवे विकास निगम लिमिटेड
18. रेल विकास निगम लिमिटेड
19. सतेंद्र एंड कंपनी, चार्टर्ड एकाउंटेंट्स
20. सत्यम श्री बिल्ड होम एलएलपी
21. एस.बी. दांडेकर एंड कंपनी, चार्टर्ड एकाउंटेंट्स
22. वाई. यू टेक्नोलॉजीज प्राइवेट लिमिटेड
23. क्विकगो विनीमे प्राइवेट लिमिटेड

43.2. लेनदेन का विवरण:

43.2.1. संयुक्त उद्यमों के साथ लेनदेन

(करोड़ रु में)

विवरण	स्टार ट्रेक टर्मिनल प्राइवेट लिमिटेड		ट्रांसवर्ल्ड टर्मिनल दादरी प्रा.लि. (पूर्व में अल्बार्टोस इनलैंड पोर्ट्स प्रा. लि.)		गेटवे टर्मिनल्स इंडिया प्राइवेट लिमिटेड		टी सी आई - कॉनकॉर मल्टीमॉडल सॉल्यूशंस प्राइवेट लिमिटेड		ऑलकार्गो लॉजिस्टिक्स पार्क प्राइवेट लिमिटेड		सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्राइवेट लिमिटेड		अंगुल सुकिंदा		हॉलकॉन		हिमालयन टर्मिनल प्राइवेट लिमिटेड		कुल	
	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
ए. परिचालन से राजस्व	22.41	12.74	63.85	52.23	8.22	6.01	172.69	229.87	20.18	16.33	27.84	21.33							315.17	338.51
बी. किराया, रखरखाव शुल्क, ब्याज और लाभांश आय	1.21	0.72	7.75	7.25	1.10	0.18	1.04	0.58	5.13	2.89	3.25	4.60			0.01	0.03		6.12	19.49	22.37
सी. पट्टे पर दी गई संपत्ति से आय																				

-संयुक्त उद्यमों को/(से) ऋण																			-	-
- प्राप्त अग्रिम	0.77	0.69	0.63	0.04					0.04	0.04	0.19	0.11	0.31	0.10					1.94	0.98
-दिया गया अग्रिम						0.05														0.05

संबंधित पार्टी का नाम	लेन-देन की प्रकृति	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
ए. ट्रस्ट में योगदान			
ए) कॉनकॉर कर्मचारी सीपीएफ ट्रस्ट	भविष्य निधि में योगदान	47.74	67.14
बी) कॉनकॉर ग्रेच्युटी ट्रस्ट	ग्रेच्युटी में योगदान	19.10	6.57

प्रमुख प्रबंधन कर्मियों का मुआवजा :

पूर्णकालिक निदेशक और कंपनी सचिव

(करोड़ रु में)

प्रमुख प्रबंधकीय कर्मिक का नाम	अल्पकालिक लाभ		सेवानिवृत्ति के बाद लाभ (भविष्य निधि/पेंशन)		अन्य दीर्घकालिक लाभ		कुल	
	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
श्री वी कल्याण रामा, अध्यक्ष एवं प्रबंध निदेशक	0.68	0.59	0.10	0.08	0.42	0.33	1.20	1.00
श्री प्रदीप कुमार अग्रवाल/ निदेशक (आंतरिक)	0.67	0.53	0.09	0.08	0.42	0.35	1.18	0.96
श्री संजय स्वरूप/ निदेशक (अंत. विप. एवं परि.)	0.63	0.55	0.09	0.08	0.28	0.24	1.00	0.87
श्री राहुल मिथल/ निदेशक (परि. सेवाएं)	0.35	0.49	0.04	0.08	-	0.24	0.39	0.81
श्री मनोज कुमार दुबे/ निदेशक (वित्त)	0.56	0.41	0.07	0.07	0.13	0.09	0.76	0.57
श्री हरीश चंद्रा.क.नि. (वित्त और कं सचिव)	0.63	0.53	0.09	0.07	0.31	0.26	1.03	0.86
कुल	3.52	3.10	0.48	0.46	1.56	1.51	5.56	5.07

बी. स्वतंत्र निदेशक

नामांकित/स्वतंत्र निदेशकों को वर्ष के लिए भुगतान की गई बैठक शुल्क ₹0.18 करोड़ (पिछले वर्ष ₹0.20 करोड़)

43.3. सरकारी नियंत्रित संस्थाओं के संबंध में प्रकटीकरण

43.3.1. सरकार नियंत्रित संस्थाओं के नाम और संबंध का विवरण जिसमें लेन-देन किया गया है:

सरकार नियंत्रित संस्थाएं

1. भारतीय रेलवे	रेल मंत्रालय
2. पंजाब स्टेट पावर कॉर्पोरेशन लि.	पंजाब राज्य स्वामित्व वाली इकाई
3. स्टेट इंफ्रास्ट्रक्चर एंड इंडस्ट्रियल डेवलपमेंट कॉर्पोरेशन ऑफ उत्तराखंड लिमिटेड (सिडकुल)	उत्तरांचल राज्य के स्वामित्व वाली इकाई

43.3.2. सरकार नियंत्रित संस्थाओं के साथ लेनदेन

(करोड़ रु में)

संबंधित पार्टी का नाम	लेनदेन की प्रकृति	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
प्राप्त की गई सेवाएं			
ए) भारतीय रेलवे	रेल माल-भाड़ा	4,102.87	3,455.10

	भू लाइसेंस शुल्क	465.31	646.42
	रेलवे लागत रिकवरी	9.33	4.26
बी) पंजाब स्टेट पावर कार्पोरेशन लि.	बिजली शुल्क के कारण भुगतान की गई राशि	0.19	0.22
सी) स्टेट इंफ्रास्ट्रक्चर एंड इंडस्ट्रियल डेवलपमेंट कॉर्पोरेशन ऑफ़ उत्तराखंड लिमिटेड (सिडकुल)	लाइसेंस शुल्क खर्च	1.89	3.00
	रखरखाव शुल्क खर्च	0.07	0.07

सरकार से संबंधित संस्थाओं के साथ उपरोक्त लेनदेन (राजस्व/व्यय) पार्टियों के लिए प्रस्तुत किए गए हैं जो कुल लेनदेन (राजस्व/व्यय) को सामूहिक रूप से 80% तक कवर करते हैं। कंपनी ने उपर्युक्त और अन्य विभिन्न सरकारी नियंत्रित संस्थाओं के साथ खर्चों से संबंधित लेनदेन जैसे टेलीफोन खर्च, हवाई यात्रा, ईंधन खरीद आदि में भी एंटर किया है। ये खर्च व्यक्तिगत और सामूहिक नहीं हैं।

43.3.3. सरकार से संबंधित संस्थाओं के पास बकाया राशि

(करोड़ रु में)

संबंधित पार्टी का नाम	लेनदेन की प्रकृति	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
ए) भारतीय रेलवे	अग्रिम (निवल देय) - गैर वित्तीय परिसंपत्तियां	772.90	685.83
बी) भारतीय रेलवे	अग्रिम (निवल देय) - गैर वित्तीय परिसंपत्तियां	(81.90)	(156.35)
सी) कार्यकारी अभियंता नर्मदा परियोजना नहर	अग्रिम (निवल देय) - गैर वित्तीय परिसंपत्तियां	0.18	0.18
डी). गुजरात सरकार	अग्रिम (निवल देय) - गैर वित्तीय परिसंपत्तियां	22.69	22.54
इ). पंजाब स्टेट पावर कार्पोरेशन लि.	प्रोजेक्ट साइट		
एफ) पंजाब ब्यूरो ऑफ़ इनवेस्टमेंट एंड प्रमोशन	(एमएमएलपी/पीएलआईएल) से एचटी पोल्स को हटाने के लिए अग्रिम 1334 केवीए बिजली कनेक्शन के लिए व्यावहारिकता रिपोर्ट के लिए ईएमडी के रूप में सुरक्षा मुआवजा	0.04	0.03
जी) स्टेट इंफ्रास्ट्रक्चर एंड इंडस्ट्रियल डेवलपमेंट कॉर्पोरेशन ऑफ़ उत्तराखंड लिमिटेड (सिडकुल)	अग्रिम (निवल देय) - गैर वित्तीय परिसंपत्तियां		
		713.91	552.23

कंपनी ने उपर्युक्त और अन्य विभिन्न सरकारी संबंधित संस्थाओं के साथ परिचालन और अन्य खर्चों जैसे टेलीफोन खर्च, हवाई यात्रा, ईंधन खरीद आदि से संबंधित लेनदेन में प्रवेश किया है। ये परिचालन और अन्य खर्च व्यक्तिगत और सामूहिक रूप से महत्वहीन हैं।

टिप्पणी 44 : प्रति शेयर आय

(रु में)

विवरण	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
बेसिक एवं डायल्यूटिड आय प्रति शेयर (रु में) (फेस वेल्यू ₹ 5/- प्रति शेयर)	17.27	8.22
कुल	17.27	8.22

कंपनी द्वारा कोई डाइल्यूटिव इस्ट्रूमेंट जारी नहीं किया गया है।

बेसिक एवं डायल्यूटिड आय प्रति शेयर

प्रति शेयर मूल आय की गणना में उपयोग किए गए इक्विटी शेयरों की आय और वेटेज औसत संख्या इस प्रकार है :

विवरण	(करोड़ रु में)	
	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
वर्ष के लिए लाभः		
- कंपनी के मालिक	1,052.27	500.70
इक्विटी शेयरों की वेटेज औसत संख्या हेतु प्रति शेयर मूल और डाइल्यूटेड आय के प्रयोजनों के लिए	60.93	60.93
अंकित मूल्य प्रति इक्विटी शेयर (रु में)	5	5

लेखांकन नीतियों में परिवर्तन का प्रभाव

लेखांकन नीतियों में कोई परिवर्तन नहीं है जिसका प्रति शेयर आय अर्जित करने के लिए रिपोर्ट की गई राशि पर प्रभाव पड़ा है

टिप्पणी 45. सहायक कंपनियों में हित और गैर-नियंत्रित हित की अभिरुचि का प्रकटीकरण

45.1 (ए) रिपोर्टिंग अवधि के अंत में समूह की सहायक कंपनियों का विवरण निम्नानुसार है:

सहायक कंपनी का नाम	प्रमुख गतिविधि	निगमन का स्थान और संचालन का स्थान	समूह द्वारा स्वामित्व ब्याज का अनुपात और वोटिंग पॉवर का अनुपात		उद्धित(हां/न)	अनियंत्रित ब्याज	
			31 मार्च 2022 को	31 मार्च 2021 को		31 मार्च 2022 को	31 मार्च 2021 को
फ्रेश एंड हेल्दी इंटरप्राइजेज लिमिटेड	फलों और सब्जियों के लिए कोल्ड चेन व्यवसाय	कॉनकॉर भवन, सी-3, मथुरा रोड, अपोलो अस्पताल के सामने, नई दिल्ली - 110076	100%	100%	नहीं	0%	0%
कॉनकॉर एयर लिमिटेड	एयर कार्गो का संचालन	कॉनकॉर भवन, सी-3, मथुरा रोड, अपोलो अस्पताल के सामने, नई दिल्ली - 110076	100%	100%	नहीं	0%	0%
सिडकुल कॉनकॉर इंफ्रा कंपनी लिमिटेड	कंटेनर (रेल और सड़क) का परिवहन एवं संचालन	सिडकुल, रूद्रपुर, उधम सिंह नगर, उत्तराखंड - 263153	74%	74%	नहीं	26%	26%
पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड	कंटेनर (रेल और सड़क) का परिवहन एवं संचालन	एस सी ओ -119-120, सेक्टर 17-बी, चंडीगढ़-160017	51%	51%	नहीं	49%	49%
कॉनकॉर लास्ट माइल लोजिस्टिक्स लिमिटेड	रेलवे गुड्स शेड और इंटरमॉडल, मल्टीमॉडल लॉजिस्टिक्स पार्क (एमएमएलपी) सहित फ्रेट टर्मिनलों का विकास करना।	कॉनकॉर भवन, सी-3, मथुरा रोड, अपोलो अस्पताल के सामने, नई दिल्ली - 110076	100%	100%	नहीं	0%	0%

(बी) समूह की पूर्ण स्वामित्व वाली सहायक कंपनियों में से प्रत्येक के बारे में संक्षिप्त वित्तीय जानकारी नीचे दी गई है। संक्षिप्त वित्तीय जानकारी नीचे इंट्रेग्रप उन्मूलन से पहले राशि का प्रतिनिधित्व करती है।

(करोड़ रु में)

विवरण	फ्रेश एंड हैल्दी इंटरप्राइजेज लिमिटेड		कॉनकॉर एयर लिमिटेड		कॉनकॉर लास्ट माइल लॉजिस्टिक्स लिमिटेड	
	31 मार्च 2022 को	31 मार्च 2021 को	31 मार्च 2022 को	31 मार्च 2021 को	31 मार्च 2022 को	31 मार्च 2021 को
चल परिसंपत्ति	6.01	4.51	14.86	17.97	-	0.08
गैर चल परिसंपत्ति	32.14	31.32	40.10	46.67		
चल देयताएं	4.09	3.54	19.80	16.99	-	-
गैर चल देयताएं	0.77	0.74	10.92	13.74		
स्वामित्वों को इन्विटी ब्याज	33.29	31.55	24.24	33.91	-	0.08
राजस्व	6.97	4.44	49.56	33.70		
व्यय	(10.70)	(9.28)	-58.77	-37.39	-0.08	0
वर्ष हेतु लाभ/(हानि)	(3.73)	(4.84)	(9.21)	(3.69)	(0.08)	-
अपवाद मद			-	-		
कर व्यय	-	-	0.44	(0.76)		
अन्य समग्र आय	-	-	-	-	-	-
कुल समग्र आय	(3.73)	(4.84)	9.65	2.93	0.08	-
परिचालन गतिविधियों से शुद्ध नकद प्रवाह	0.98	(1.06)	1.09	8.16	(0.08)	(0.92)
निवेश गतिविधियों से शुद्ध नकद प्रवाह	(5.30)	(3.15)	(0.05)	0.09	-	-
वित्तीय गतिविधियों से शुद्ध नकद प्रवाह	5.34	(0.04)	(3.31)	(2.09)		1.00
शुद्ध नकद इन्फ्लो (आउटफ्लो)	1.02	(4.25)	(2.27)	6.16	(0.08)	0.08

(सी) स्वामित्व हित में परिवर्तन

वर्ष के दौरान, उपरोक्त उल्लिखित पूर्ण स्वामित्व वाली सहायक कंपनियों में समूह के स्वामित्व हित में कोई परिवर्तन नहीं है।

45.2 गैर-नियंत्रित हित वाली सहायक कंपनियों की संक्षिप्त वित्तीय जानकारी को टिप्पणी सं. 21 में अलग से दर्शाया गया है

45.3 रिपोर्टिंग अवधि के अंत में समूह की संरचना के संबंध में जानकारी निम्नानुसार है:

प्रमुख गतिविधि	निगमन और संचालन का स्थान	पूर्ण स्वामित्व वाली सहायक कंपनियों की संख्या	
		31 मार्च 2022 को	31 मार्च 2021 को
फलों और सब्जियों के लिए कोल्ड चेन व्यवसाय	भारत	1	1
एयर कार्गो का संचालन	भारत	1	1
रेलवे गुड्स शेड और इंटरमॉडल, मल्टीमॉडल लॉजिस्टिक्स पार्क (एमएमएलपी) सहित फ्रेट टर्मिनलों का विकास करना।	भारत	-	1
		2	3

प्रमुख गतिविधि	निगमन और संचालन का स्थान	पूर्ण स्वामित्व वाली सहायक कंपनियों की संख्या	
		31 मार्च 2022 को	31 मार्च 2021 को
कंटेनर (रेल और सड़क) का परिवहन एवं संचालन	भारत	2	2
		2	2

टिप्पणी 46. पट्टे की व्यवस्था

पट्टेदार के रूप में

कंपनी ने भूमि, वाहन, कंटेनर, संयंत्र और मशीनरी, रेलवे वैगनों / रेक, कार्यालय परिसर, आवास प्रदान करने वाले कर्मचारियों आदि के लिए परिचालन पट्टे की शर्तों के साथ शुरु की है। कंपनी ने लीज पेमेंट एसोसिएट्स कम अवधि के पट्टों (12 महीने या उससे कम की लीज अवधि वाले) और कम मूल्य की परिसंपत्तियों (3.5 लाख रुपये से कम) के पट्टे के रूप में लीज अवधि के आधार पर या एक सीधी रेखा के आधार पर या एक और व्यवस्थित आधार पर किया है।

कंपनी ने भारतीय रेलवे के साथ एक समझौता किया है, जिसमें कंपनी के टर्मिनलों की स्थापना हेतु अपनी भूमि के उपयोग और ऐसे टर्मिनलों के माध्यम से कंपनी के संचालन को पूरा किया जाए। वित्त वर्ष 2019-20 तक भारतीय रेलवे की भूमि के उपयोग के लिए देय विचारणीय / भूमि लाइसेंस शुल्क (एलएलएफ) समय-समय पर भारतीय रेलवे द्वारा निर्धारित की गई ऐसी भूमि और एलएलएफ दर पर संभाले गए कंटेनरों (टीईयू) की संख्या के लिए सीधा संबंध है। इसके परिणामस्वरूप, कंपनी ने भारतीय रेलवे द्वारा लाइसेंस प्राप्त भूमि के लिए उपयोग के अधिकार (आरओयू) एसेट और लीज देयता को मान्यता नहीं दी है

वित्त वर्ष 2020-21 में, रेल मंत्रालय, भारत सरकार ने अपने आदेश संख्या 2015/एलएमएल-द्वितीय/13/4 दिनांक 19.03.2020 के माध्यम से सूचित किया था कि कॉन्कॉर को पट्टे पर दी गई रेलवे भूमि पर लागू एलएलएफ 01.04.2020 से प्रभावी होगा। रेलवे की मौजूदा नीति के अनुसार यानि भूमि के मूल्य का 6%, जिसे सालाना 7% और बढ़ाया जाएगा। हालांकि, कुछ मामलों में कंपनी और भारतीय रेलवे के बीच लाइसेंस प्राप्त भूमि के क्षेत्र और मूल्य के आकलन में विसंगति है। इसके अलावा, रेल मंत्रालय ने पत्र संख्या 2020/एलएमएल-II/13/33 दिनांक 27.01.2021 के माध्यम से लीज शुल्क के एकमुश्त भुगतान के खिलाफ कंपनी को लंबी अवधि के पट्टे पर टर्मिनलों को सौंपने पर भी विचार किया है।

तदनुसार, भविष्य में इस प्रकार के समझौतों के लिए कंपनी के संभावित जोखिम की मात्रा का ठहराव संभव नहीं है। इसके परिणामस्वरूप, कंपनी ने भारतीय रेलवे द्वारा लाइसेंस प्राप्त भूमि के लिए उपयोग के अधिकार (आरओयू) एसेट और लीज देयता को मान्यता नहीं दी है

31 मार्च 2022 को समाप्त वर्ष: -

(करोड़ रु में)

विवरण	भूमि	भवन / कार्यालय परिसर	मशीनरी एवं यंत्र	वाहन	रेलवे वैगन / रेक	कंटेनर	स्टाफ को प्रदान किया गया आवास	अन्य (फोटो कॉपियर और प्रिंटर)
मूल्यहास प्रभारित	37.06	7.86	20.86	0.68	9.07	0.02	0.70	
लीज देयताओं पर ब्याज व्यय	42.05	2.72	5.72	0.13	6.93	0.01		
अल्पावधि पट्टों से संबंधित व्यय	0.09	1.22	0.59	2.50			0.17	
कम मूल्य के पट्टों से संबंधित व्यय	-		-	0.50			0.07	0.06
परिवर्तनीय पट्टा भुगतान से संबंधित व्यय	458.76	2.31	16.15	4.39				
उपयोग की परिसंपत्तियों के उप-पट्टे पर आय से आय	2.46		-					

भारतीय कंटेनर निगम लिमिटेड
वार्षिक रिपोर्ट 2021-22

पट्टों के लिए कुल नकद प्रवाह	371.55	11.01	40.27	4.14	14.10		0.07	0.07
संपत्ति के उपयोग हेतु अधिकार में वृद्धि	29.75	0.77	20.80	1.70		0.30		
बिक्री और लीजबैक लेनदेन से उत्पन्न लाभ या हानि	-		1.60					
रिपोर्टिंग अवधि के अंत में उपयोग की गई संपत्ति के अधिकार में ली गई राशि	932.60	22.19	43.22	2.25	59.30	0.28	15.48	

31 मार्च 2021 को समाप्त वर्ष: -

(करोड़ रु में)

विवरण	भूमि	भवन / कार्यालय परिसर	मशीनरी एवं यंत्र	वाहन	रेलवे वैगन / रेक	कंटेनर	स्टाफ को प्रदान किया गया आवास	अन्य (फोटो कॉपियर और प्रिंटर)
मूल्यहास प्रभारित	35.34	7.88	25.10	0.63	9.07	-	0.69	-
लीज देयताओं पर ब्याज व्यय	20.14	3.32	5.97	0.15	7.80	-	-	-
अल्पावधि पट्टों से संबंधित व्यय	-	1.16	3.78	1.16	-	-	0.28	-
कम मूल्य के पट्टों से संबंधित व्यय	-	0.02	-	1.92	-	-	-	0.03
परिवर्तनीय पट्टा भुगतान से संबंधित व्यय	573.31	3.16	28.56	4.61	-	-	-	-
उपयोग की परिसंपत्तियों के उप-पट्टे पर आय से आय	2.07	-	-	-	-	-	-	-
पट्टों के लिए कुल नकद प्रवाह	612.28	10.51	48.30	7.30	14.10	-	0.13	0.02
संपत्ति के उपयोग हेतु अधिकार में वृद्धि	487.92	1.49	16.28	-	-	-	-	-
बिक्री और लीजबैक लेनदेन से उत्पन्न लाभ या हानि	(0.04)	-	-	0.01	-	-	-	-
रिपोर्टिंग अवधि के अंत में उपयोग की गई संपत्ति के अधिकार में ली गई राशि	938.41	28.58	30.44	1.15	68.38	-	16.18	-

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नीचे दी गई तालिका में 31 मार्च 2022 तक लीज की देनदारियों के गैर-रियायती संविदात्मक परिपक्वता विश्लेषण का विवरण दिया गया है: -

(करोड़ रु में)

विवरण	ले जाने वाली राशि	पहले वर्ष देय	दूसरे वर्ष देय	तीसरे वर्ष देय	चार से पाँच वर्ष देय	पाँच वर्ष के बाद देय	कुल अनुबंधित नकदी प्रवाह
लीज देनदारी	673.19	151.82	130.97	122.58	125.78	1,277.42	1,808.57

नीचे दी गई तालिका में 31 मार्च 2021 तक लीज की देनदारियों के गैर-रियायती संविदात्मक परिपक्वता विश्लेषण का विवरण दिया गया है: -

(करोड़ रु में)

विवरण	ले जाने वाली राशि	पहले वर्ष देय	दूसरे वर्ष देय	तीसरे वर्ष देय	चार से पाँच वर्ष देय	पाँच वर्ष के बाद देय	कुल अनुबंधित नकदी प्रवाह
लीज देनदारी	654.76	150.75	124.47	120.27	155.68	1,262.65	1,813.82

कंपनी पर्याप्त भंडार बनाए रखने और पूर्वानुमान और वास्तविक नकदी प्रवाह की निरंतर निगरानी और वित्तीय परिसंपत्तियों और पट्टा देनदारियों की परिपक्वता प्रोफाइल का मिलान करके लिक्विडिटी जोखिम का प्रबंधन करती है।

31 मार्च 2022 तक शुरू नहीं किए गए पट्टों के लिए पट्टा प्रतिबद्धताओं के भविष्य के नकदी बहिर्वाह के संबंध में प्रकटीकरण: -

(करोड़ रु में)

विवरण	लीज अवधि 0-3 वर्ष तक	लीज अवधि 4-5 वर्ष तक	लीज अवधि 6-8 वर्ष तक	लीज अवधि 8 वर्ष से अधिक
अभी तक शुरू नहीं हुए पट्टों के लिए पट्टा प्रतिबद्धताओं के भविष्य के नकदी बहिर्वाह के संबंध में प्रकटीकरण	-	-	-	-

31 मार्च 2021 को अभी तक शुरू नहीं किए गए पट्टों के लिए पट्टा प्रतिबद्धताओं के भविष्य के नकदी बहिर्वाह के संबंध में प्रकटीकरण: -

(करोड़ रु में)

विवरण	लीज अवधि 0-3 वर्ष तक	लीज अवधि 4-5 वर्ष तक	लीज अवधि 6-8 वर्ष तक	लीज अवधि 8 वर्ष से अधिक
पट्टों के लिए पट्टा प्रतिबद्धताओं के भविष्य के नकदी बहिर्वाह के संबंध में प्रकटीकरण जो अभी तक शुरू नहीं हुए हैं	-	-	-	-

पट्टेदार के रूप में :-

कंपनी ने कुछ कार्यालय परिसर और गोदामों को रद्द करने वाले परिचालन पट्टों पर दिया है।

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भुगतान जिसे आय के रूप में माना गया है

31 मार्च 2022 को समाप्त वर्ष

(करोड़ रु में)

विवरण	भूमि	भवन/ दफ्तर	यंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रेक	वेयरहाउस	स्टाफ को उपलब्ध किया गया आवास	अन्य
न्यूनतम लीज राशि प्राप्त	1.17	16.62	-	-	-	27.76	0.21	-
सब लीज वसूली	2.46	-	-	-	-	-	0.13	-

31 मार्च 2021 को समाप्त वर्ष

(करोड़ रु में)

विवरण	भूमि	भवन/ दफ्तर	यंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रेक	वेयरहाउस	स्टाफ को उपलब्ध किया गया आवास	अन्य
न्यूनतम लीज राशि प्राप्त	1.46	16.62	-	-	-	27.71	0.20	-
सब लीज वसूली	2.07	-	-	-	-	-	0.09	-

परिचालन लीज

पट्टा भुगतानों का परिपक्वता विश्लेषण, प्राप्त किए जाने वाले बिना छूट वाले पट्टे के भुगतान को दर्शाता है:

31 मार्च 2022 को समाप्त वर्ष

(करोड़ रु में)

विवरण	भूमि	भवन/ दफ्तर	यंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रेक	वेयरहाउस	स्टाफ को उपलब्ध किया गया आवास
प्राप्त की जाने वाली लीज राशि							
पहले वर्ष	0.33	5.18	-	-	-	18.45	-
दूसरे वर्ष	-	4.52	-	-	-	16.65	-
तीसरे वर्ष	-	4.25	-	-	-	16.91	-
चौथे वर्ष	-	3.96	-	-	-	17.39	-
पांचवें वर्ष	-	4.02	-	-	-	18.26	-
पांच वर्ष के बाद	0.02	19.85	-	-	-	19.18	-

31 मार्च 2021 को समाप्त वर्ष

(करोड़ रु में)

विवरण	भूमि	भवन/ दफ्तर	यंत्र एवं मशीनरी	वाहन	रेलवे वैगन / रिक	वेयरहाउस	स्टाफ को उपलब्ध किया गया आवास
प्राप्त की जाने वाली लीज राशि							
पहले वर्ष	0.36	5.76	-	-	-	18.86	-
दूसरे वर्ष	-	4.20	-	-	-	16.65	-
तीसरे वर्ष	-	4.09	-	-	-	16.66	-
चौथे वर्ष	-	4.16	-	-	-	17.11	-
पांचवें वर्ष	-	4.22	-	-	-	17.79	-
पांच वर्ष के बाद	-	22.64	-	-	-	18.64	-

टिप्पणी:-

- समान आर्थिक वातावरण में समान समाप्ति तिथि के साथ समान परिसंपत्तियों के पट्टों के पोर्टफोलियो के लिए एकल छूट दर लागू की गई। कंपनी ने 7% प्रति वर्ष की एकल छूट दर लागू की है और नए दर्ज किए गए अनुबंधों, यदि कोई हो, के लिए छमाही आधार पर इसकी समीक्षा करती है।
- प्रारंभिक आवेदन की तारीख पर लीज अवधि के 12 महीने से कम समय के लिए पट्टों के लिए अधिकार का उपयोग और देनदारियों को मान्यता नहीं देने की छूट को लागू किया।

47. वित्तीय उपकरण

(1) पूंजी प्रबंधन

समूह की जोखिम प्रबंधन समिति वार्षिक आधार पर या आवश्यकता पड़ने पर अक्सर पूंजी संरचना की समीक्षा करती है। इस समीक्षा के एक भाग के रूप में, समिति पूंजी की लागत और पूंजी के प्रत्येक वर्ग से जुड़े जोखिमों पर विचार करती है। इसके आधार पर कंपनी की वार्षिक और दीर्घकालिक परिचालित योजनाओं हेतु आवश्यक ऋण का निर्धारण समूह करता है। फंड की व्यवस्था इक्विटी और उधार से की जाती है। इक्विटी अनुपात से शुद्ध ऋण और समूह की समग्र ऋण प्रोफाइल से मैच्युरिटी प्रोफाइल के आधार पर पूंजी ढांचे को मॉनिटर किया जाता है।

समूह के पूंजी ढांचे में शुद्ध ऋण (नोट 22 में दर्शाए गए उधार में नकद और बैंक बैलेंस ऑफसेट) तथा समूह की कुल इक्विटी सम्मिलित है।

गियरिंग अनुपात निवेशकों को यह देखने में सक्षम बनाता है कि शेयरधारकों से इक्विटी के सापेक्ष शुद्ध ऋण कितना महत्वपूर्ण है। 2015-16 के दौरान कर्ज निषेचन के बाद, समूह में सहायक कंपनी अपने परिचालन के तीसरे वर्ष से एचडीएफसी बैंक से उधार लिए गए सावधि ऋण के खिलाफ बाहरी रूप से लगाई गई पूंजी आवश्यकताओं के अधीन है। बैंक द्वारा उजागर की गई वित्तीय वाचाओं के अनुसार, समूह में सहायक को 2 से नीचे की वास्तविक निवल संपत्ति बनाए रखनी होगी और कुल ऋण सेवा कवरेज अनुपात (डीएससीआर) 1.25 से अधिक होना चाहिए।

दिनांक 30.04.2018 को आयोजित बैठक में कंपनी के निदेशक मंडल ने 10/- रु. प्रत्येक के एक इक्विटी शेयर को 5/- रु. के दो इक्विटी शेयर के उप-विभाजन को मंजूरी दी है जिसके परिणामस्वरूप, डाक मतपत्र के माध्यम से शेयरधारकों से अनुमोदन लेने के बाद, कंपनी की शेयर पूंजी का भुगतान 243.72 करोड़ था, जिसमें प्रत्येक 5/- रु. के 487435478 इक्विटी शेयर शामिल थे। इसके बाद, कंपनी ने शेयरधारकों के अनुमोदन की मांग के बाद 07.02.2019 को शेयरधारकों को बोनस शेयर भी आवंटित किए हैं, जिसमें बोनस शेयर 1:4 के अनुपात में जारी किए गए थे (प्रत्येक चार शेयरों के लिए एक बोनस शेयर)। परिणामस्वरूप, कंपनी की भुगतान की गई शेयर पूंजी बढ़कर 304.65 करोड़ रु. हो गई। इसमें 5/- रु. के 609294348 इक्विटी शेयर शामिल है। तदनुसार, एएस 33 की आवश्यकता के अनुसार, प्रस्तुत की गई सभी अवधियों के लिए प्रति शेयर बेसिक एवं डायलुटिड आय 5/- रु. प्रति शेयर के आधार पर कुल संख्या 609294348 है।

47.1 (i) गियरिंग रेशियो

रिपोर्टिंग अवधि के अंत में गियरिंग अनुपात निम्नानुसार था:

विवरण	(करोड़ रु में)	
	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
ऋण *	61.83	68.16
नकद और बैंक बैलेंस	2,917.84	2,492.80
शुद्ध ऋण	(2,856.01)	(2,424.64)
इक्विटी**	10,856.66	10,291.22
इक्विटी अनुपात में शुद्ध ऋण	(0.26)	(0.24)

* ऋण को दीर्घकालिक और अल्पकालिक उधार के रूप में परिभाषित किया जाता है।

** इक्विटी में पूंजी के रूप में समूह की सभी पूंजी और प्रारक्षित शामिल है।

(ii) वित्तीय साधनों की श्रेणियां

विवरण	(करोड़ रु में)	
	31 मार्च 2022 को समाप्त वर्ष	31 मार्च 2021 को समाप्त वर्ष
परिशोधन लागत पर रिकॉर्ड		
वित्तीय परिसंपत्ति		
नकद और बैंक बैलेंस	2,917.84	2,492.80
निवेश	1,207.04	1,261.32
व्यापार प्राप्तियां	181.72	161.03

ऋण	58.52	54.77
अन्य वित्तीय परिसंपत्तियां	188.52	156.01
वित्तीय देयताएं		
उधार	61.83	68.16
व्यापार देनदारियां	422.29	269.27
अन्य वित्तीय देनदारियां	1,062.81	1,071.34

(iii) वित्तीय जोखिम प्रबंधन के उद्देश्य

समूह के कॉर्पोरेट ट्रेजरी फ़ंक्शन मॉनिटर करती है और जोखिम की मात्रा और परिमाण द्वारा एक्सपोज़र का विश्लेषण करके कंपनी के संचालन से संबंधित वित्तीय जोखिम का प्रबंधन करती है। इन जोखिमों में मार्केट जोखिम (मुद्रा जोखिम और मूल्य जोखिम सहित), क्रेडिट जोखिम और लिक्विडिटी जोखिम शामिल हैं।

(iv) बाजार जोखिम

समूह की गतिविधियों को मुख्य रूप से विदेशी मुद्रा विनिमय दरों में होने वाले परिवर्तनों के वित्तीय जोखिमों को प्रदर्शित करते हैं।

बाजार जोखिम संवेदनशीलता विश्लेषण का उपयोग करके मापा जाता है।

बाजार के जोखिमों या जिस तरह से इन जोखिमों को प्रबंधित और मापा जा रहा है, कंपनी के एक्सपोज़र में कोई बदलाव नहीं हुआ है।

(v) विदेशी मुद्रा जोखिम प्रबंधन

कंपनी विदेशी मुद्राओं में अंकित महत्वपूर्ण लेनदेन के अधीन नहीं है कंपनी के पास विदेशी मुद्रा में आय नहीं है, लेकिन वर्ष के दौरान किए गए विदेशी मुद्रा बहिर्गमन 0.50 करोड़ रुपए (2020-21: 201.89 करोड़ रु.) खातों में दर्ज विदेशी मुद्रा लेनदेन पर जो शुद्ध लाभ/(हानि) हुई वह नगण्य है और जोखिम दर के उतार चढ़ाव का एक्सचेंज रेट सीमित हैं।

(vi) ब्याज दर जोखिम प्रबंधन

समूह ब्याज दर जोखिम के संपर्क में है क्योंकि समूह ने वित्तीय वर्ष 2015-16 में फ्लोटिंग ब्याज दर पर धन उधार लिया है। समूह द्वारा उपयोग की जाने वाली वर्तमान प्रभावी ब्याज दर बैंक की आधार दर है, जो 4 साल की अधिस्थगन अवधि तक ब्याज व्यय को रिकॉर्ड करने के लिए बैंक की सलाह के अनुसार है। हालाँकि, अधिस्थगन अवधि के बाद, बैंक अपनी बैंक आधार दर और स्प्रेड पर शुल्क लेगा जिसे पहले ड्रॉ डाउन की तारीख से वार्षिक आधार पर रीसेट किया जाएगा।

समूह द्वारा यदि ऋण की अवधि के दौरान बैंक द्वारा आधार दर में परिवर्तन होता है तो समूह द्वारा इसका उजागर किया जाएगा। 31 मार्च 2022 को ब्याज दर में 50 बेसिस अंकों की वृद्धि/कमी से ₹0.21 करोड़ (31 मार्च 2021 को ₹0.34 करोड़ हो जाएगा) उस अवधि के दौरान लाभ में वृद्धि / कमी दर्ज होगी।

(vii) अन्य मूल्य जोखिम

कंपनी में मूल्य जोखिम नहीं है क्योंकि ऋण आधारित बिक्री योग्य प्रतिभूतियों में अपने निवेश को परिपक्वता पर संविदात्मक राशि एकत्र करने के लिए व्यापार मॉडल में आयोजित किया जाता है और उन्हें परिशोधित लागतों पर ले जाया जाता है। इस प्रकार इन निवेशों के उचित मूल्य में परिवर्तन कंपनी को प्रभावित नहीं करता है।

(viii) क्रेडिट जोखिम प्रबंधन

क्रेडिट जोखिम यह जोखिम को दर्शाता है कि एक काउंटरपार्टी अपनी संविदात्मक दायित्वों पर चूक जाएगी जिसके परिणामस्वरूप कंपनी को वित्तीय नुकसान होगा। नोट 12 में दर्शाए गए व्यापार प्राप्तियों के संतुलन के कारण कंपनी में क्रेडिट जोखिम सीमित हैं। कंपनी की बैंक बैलेंस और मार्केटबल प्रतिभूतियों में निवेश एक प्रतिष्ठित और क्रेडिटवर्थी बैंकिंग संस्था के पास है जिसके परिणामस्वरूप प्रतिपक्षों से सीमित क्रेडिट जोखिम होता है।

(ix) लिक्विडिटी जोखिम प्रबंधन

समूह पर्याप्त भंडार को बनाए रखने और सतत पूर्वानुमान और वास्तविक नकदी प्रवाह की निगरानी करके और वित्तीय परिसंपत्तियों और देनदारियों की परिपक्वता प्रोफाइल को मिलान करके लिक्विडिटी जोखिम का प्रबंधन करती है।

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नीचे दी गई तालिका 31 मार्च 2022 तक अनुमानित ब्याज भुगतान सहित वित्तीय देनदारियों की संविदागत परिपक्वता के बारे में जानकारी प्रदान करती है;

(करोड़ रु में)

विवरण	आगे ले जाने वाली राशि	प्रथम वर्ष में देय	द्वितीय से तृतीय वर्ष में देय	तृतीय से पांचवें वर्ष में देय	पांचवें वर्ष के बाद देय	कुल अनुबंधित नकदी प्रवाह
वित्तीय देयताएं						
उधार और ब्याज के संबंध में	62.46	7.48	12.49	9.73	13.36	43.06
व्यापार प्राप्त्य	422.29	422.29				422.29
अन्य वित्तीय देयताएं	1,062.18	485.96	183.39	140.61	286.98	1,096.94

नीचे दी गई तालिका 31 मार्च 2021 तक अनुमानित ब्याज भुगतान सहित वित्तीय देनदारियों की संविदागत परिपक्वता के बारे में जानकारी प्रदान करती है;

(करोड़ रु में)

विवरण	आगे ले जाने वाली राशि	प्रथम वर्ष में देय	द्वितीय से तृतीय वर्ष में देय	तृतीय से पांचवें वर्ष में देय	पांचवें वर्ष के बाद देय	कुल अनुबंधित नकदी प्रवाह
वित्तीय देयताएं						
उधार और ब्याज के संबंध में	68.58	8.62	25.14	9.73	13.36	56.85
व्यापार देय	269.27	269.27				269.27
अन्य वित्तीय देयताएं	1,070.92	484.65	187.22	95.25	341.74	1,108.86

नीचे दी गई तालिका 31 मार्च 2022 तक अनुमानित ब्याज भुगतान सहित वित्तीय देनदारियों की संविदागत परिपक्वता के बारे में जानकारी प्रदान करती है;

(करोड़ रु में)

विवरण	आगे ले जाने वाली राशि	प्रथम वर्ष तक	1-3 वर्ष	3-5 वर्ष	पांच साल से अधिक	कुल अनुबंधित नकदी प्रवाह
गैर-चल निवेश**	638.77	48.94	207.45	175.04	444.66	876.09
व्यवसाय देय	181.72	181.72	-	-	-	181.72
ऋण	58.52	11.60	15.18	9.31	22.43	58.52
अन्य वित्तीय परिसंपत्तियां	163.16	77.38	57.23	7.52	21.03	163.16

नीचे दी गई तालिका 31 मार्च 2021 तक अनुमानित ब्याज भुगतान सहित वित्तीय देनदारियों की संविदागत परिपक्वता के बारे में जानकारी प्रदान करती है;

(करोड़ रु में)

विवरण	आगे ले जाने वाली राशि	प्रथम वर्ष तक	1-3 वर्ष	3-5 वर्ष	पांच साल से अधिक	कुल अनुबंधित नकदी प्रवाह
गैर-चल निवेश**	650.49	49.75	219.10	184.54	490.89	944.28
व्यवसाय प्राप्त्य	161.03	161.03	-	-	-	161.03
ऋण	54.77	10.63	19.68	12.81	11.65	54.77
अन्य वित्तीय परिसंपत्तियां	128.65	60.71	34.29	7.61	26.04	128.65

(x) वित्तीय सुविधा

(करोड़ रु में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
असुरक्षित बैंक ओवरड्राफ्ट सुविधा, वार्षिक समीक्षा और कॉल में देय*	150	150

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इस्तेमाल की गई राशि	70	70
राशि अप्रयुक्त	80	80
कुल	150	150

* समूह को एचडीएफसी बैंक लिमिटेड द्वारा उनके दिनांक 31.07.2015 के स्वीकृति पत्र के माध्यम ₹280.00 करोड़ के पूंजीगत परिव्यय के लिए ₹150.00 करोड़ का सावधि ऋण लुधियाना जिले में स्थापित किए जा रहे मल्टी मॉडल लॉजिस्टिक्स पार्क हेतु मंजूर किया गया था। बैंक ने स्वीकृत ऋण के एवज में ₹70.00 करोड़ का वितरण किया था।

(xi) उचित मूल्य माप

रिपोर्टिंग अवधि के अंत में समूह की वित्तीय परिसंपत्तियों और वित्तीय देनदारियों में से कोई भी उचित मूल्य पर मापा नहीं जाता है।

(xii) वित्तीय परिसंपत्तियों और वित्तीय देनदारियों का उचित मूल्य जिसे उचित मूल्य पर मापा नहीं जाता है (लेकिन उचित मूल्य प्रकट करने की आवश्यकता है)

(करोड़ रु में)

विवरण	31 मार्च 2021 को			31 मार्च 2020 को	
	उचित मूल्य पदानुक्रम	आगे ले जाने वाली राशि	उचित मूल्य	आगे ले जाने वाली राशि	उचित मूल्य
वित्तीय परिसंपत्तियां					
गैर-चल निवेश**	लेवल 2	638.77	689.49	650.49	765.19
ब्याज सहित कर्मचारी ऋण*	लेवल 2	58.52	58.52	54.77	54.77
ब्याज सहित सावधि जमा*	लेवल 2	13.50	13.50	24.21	24.21
व्यवसाय प्राप्य*	लेवल 2	181.72	181.72	161.03	161.03
अन्य वित्तीय परिसंपत्तियां*	लेवल 2	149.67	149.67	104.44	104.44
वित्तीय देयताएं					
उधार	लेवल 2	62.46	62.46	68.58	68.58
व्यवसाय प्राप्य*	लेवल 2	422.29	422.29	269.27	269.27
अन्य वित्तीय देयताएं*	लेवल 2	1,062.18	1,062.18	1,070.92	1,070.92

* इन वित्तीय परिसंपत्तियों और वित्तीय देनदारियों के उचित मूल्य में कोई महत्वपूर्ण परिवर्तन नहीं है, इसलिए उचित मूल्य उसके लेवल मूल्य के बराबर है।

** इन निवेशों में केवल कर मुक्त बांड में किए गए निवेश शामिल हैं।

उपर्युक्त लेवल 2 श्रेणी में शामिल वित्तीय परिसंपत्तियों एवं देयताओं का वाजिब मूल्य डिस्काउंटिड कैश विश्लेषण पर आधारित सामान्यतः स्वीकृत मूल्य मॉडलों के अनुसार है जिसमें सर्वाधिक महत्वपूर्ण इनपुट छूट दर है जो दूसरे पक्षों के क्रेडिट रिस्क को दर्शाती है।

टिप्पणी 48. आकस्मिक देयताएं एवं आकस्मिक परिसंपत्तियां

(करोड़ रु में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
ए). बकाया साख-पत्र एवं बैंक गारंटी	116.16	129.81
बी.) कंपनी के विरुद्ध दावे जिन्हें ऋण नहीं माना गया है और इसमें से	839.67	767.17

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अग्रिम/विरोध सहित भुगतान, माध्यस्थम, न्यायालय आदेश आदि की राशि घटाई गई है इसमें 669.49 करोड़ रु. (2021-22 : 617.33 करोड़ रुपये) दावे सम्मिलित है जो माध्यस्थम/न्यायालय में माध्यस्थम के विचाराधीन है।

सी). उन आकस्मिक देयताओं को, जिनका दावा प्राप्त हो चुका है, प्रकटन के माध्यम से दर्शाया गया है और इस राशि में 25.82 करोड़ रु. (2020-21 : 45.47 करोड़ रु) सम्मिलित है जो कंपनी को प्रतिपूर्ति योग्य है। प्रकटन में जहाँ विधिक मामले लंबित है, मूल दावे पर ब्याज की मांग को नहीं दर्शाया गया है क्योंकि मूल दावा ही निश्चित नहीं है। उपरोक्त दर्शाई गई आकस्मिक देयताओं हेतु कोई प्रावधान नहीं किया गया क्योंकि उपलब्ध सूचना, तथ्यों का सावधानीपूर्वक मूल्यांकन, संबंधित मामलों में विधिक पक्ष के गत अनुभव के आधार पर यह संभव नहीं है कि इससे भविष्य में कोई आर्थिक लाभ होगा।

डी (i) आईसीडी/तुगलकाबाद के संपत्ति कर के लिए एसडीएमसी से प्राप्त ₹ 61.43 करोड़ की मांग जबकि अधिवक्ता की राय के अनुसार पहले खातों में संपत्ति कर का कोई प्रावधान नहीं किया जा रहा था और इस संबंध में कभी कोई मांग प्राप्त नहीं हुई थी। ₹ 61.43 करोड़ में से ₹12.26 करोड़ (2020-21 ₹10.76 करोड़ & 2019-20 ₹1.50 करोड़) की राशि मैसर्स डीएमआरसी पर लागू सेवा शुल्क के रूप में एसडीएमसी के पास जमा कर दी गई है। माननीय दिल्ली उच्च न्यायालय द्वारा स्टे ऑर्डर दिया गया है और अंतिम आदेश की प्रतीक्षा है। ₹49.17 करोड़ को आकस्मिक देयता में शामिल किया गया है।

ई) आयकर अधिनियम, 1961 की धारा 143(3) के अंतर्गत निर्धारण आदेशों के अनुसार, निर्धारण अधिकारी (एओ) ने कंपनी के कुछ दावों को अस्वीकृत कर दिया जिसमें धारा 80 आईए के अंतर्गत रेल प्रणाली हेतु निर्धारण वर्ष 2003-04 से 2007-08 तथा 2009-10 से 2015-16 तथा इनलैंड पोर्टस (आईसीडी/सीएफएस हेतु निर्धारण वर्ष 2003-04 से 2015-16 की गई कटौतियां प्रमुख है

एफ). वित्त वर्ष 2003-04 से 2005-06 तथा 2011-12 से 2015-16 तक रेल सिस्टम कटौती सीआईटी(ए) द्वारा स्वीकृत है तथा वित्त वर्ष 2006-07 से 2010-11 आईटीएटी/दिल्ली से कॉनकॉर के पक्ष में स्वीकृत है।

जी) अंतर्देशीय बंदरगाहों के लिए कटौती के मामले में, माननीय सर्वोच्च न्यायालय और दिल्ली उच्च न्यायालय द्वारा AY 2003-04 से AY 2005-06 और AY 2007-08 से AY 2009-10 के लिए तथा आईटीएटी द्वारा -दिल्ली नि.व. 2006-07, नि.व. 2010-11 से नि.व. 2014-15.g) के लिए अनुमति दी गई है।

एच) निर्धारण वर्ष 2013 से एसएफआईएस स्क्रिप्स मानदेय आईटीएटी / दिल्ली द्वारा रद्द कर दिया गया है और विभाग ने माननीय उच्च न्यायालय / दिल्ली के आदेशों के खिलाफ अपील दायर की है। इसके अलावा, निर्धारण वर्ष 2015-16 के लिए एसएफआईएस स्क्रिप्स की अस्वीकृति को आंशिक रूप से सीआईटी (ए) द्वारा स्वीकार किया गया और कंपनी ने माननीय आईटीएटी / दिल्ली को इन आदेशों के खिलाफ अपील दायर की है।

आई). विवादित आयकर देयताओं(ब्याज छोड़कर) का सारांश :

(करोड़ रु में)

विवाद की प्रकृति	निर्धारण वर्ष	राशि
{ए} नियमित निर्धारण	2013-14	48.55
	2014-15	2.37
	2015-16	3.67
कुल (ए)		54.59
{बी} विभाग द्वारा दायर की गई अपीलें		
(i) सीआईटी(ए) द्वारा स्वीकृत विविध कटौतियां	2015-16	40.26
कुल (बी)		40.26
{सी} सेवा कर		
(i) जेडब्ल्यूजी-एसीसी से संबंधित सेवा कर मांग का एक तिहाई हिस्सा	2002-08	1.48
कुल (सी)		1.48
{डी} अन्य :		
(i) जल कर विवाद – कानपुर	2001-अभी तक	1.48
कुल (डी)		1.48
कुल (ए+बी+सी+डी)		97.81

जे.) कॉनकॉर ने 1320 वैगनों की आपूर्ति हेतु हिंदुस्तान इंजीनियरिंग एंड इंडस्ट्रीज लिमिटेड (एचईआई) के साथ एक संविदा तैयार की थी। 1050 वैगनों की आपूर्ति के बाद एचईआई के द्वारा शर्तों का पालन न करने पर वित्तीय वर्ष 2004-05 में इस संविदा को समाप्त कर दिया गया। कॉनकॉर ने एचईआई को संविदा के लिए दिए गए असमायोजित अग्रिम के बदले धन वापसी हेतु 5.99 करोड़ रु. तथा एचईआई के द्वारा संविदा की शर्तों का पालन न करने पर निष्पादन गारंटी 7.37 करोड़ रु. की राशि भुनवा ली। इस मामले को माध्यस्थम अभिकरण को भेज दिया गया है और अभिकरण में कार्यवाही चल रही है। इस मामले को तीन सदस्यी माध्यस्थम अभिकरण को भेजा गया जिसने दिनांक 13.11.2013 को मैसर्स हिंदुस्तान इंजीनियरिंग एंड इंडस्ट्रीज लिमिटेड के पक्ष में बहुमत से निर्णय दिया कि उन्हें 39.58 करोड़ रु. तथा दिनांक 22 मार्च 2005 से 13.11.2013 तक 15% की दर से ब्याज राशि 50.37 करोड़ रु. कुल मिलाकर 89.95 करोड़ रूपए + फैसले की तिथि से 18% ब्याज की दर से भुगतान करने का आदेश दिया। सह-मध्यस्थ ने 14.61 करोड़ रु. की राशि कॉनकॉर को दिए जाने का अल्प मत फैसला दिया। हिंदुस्तान इंजीनियरिंग एंड इंडस्ट्रीज लिमिटेड को दिए गए फैसले को कॉनकॉर ने नई दिल्ली उच्च न्यायालय में दिनांक 07-03-2014 को मध्यस्थता और सुलह अधिनियम, 1996 की धारा 34 के अंतर्गत चुनौती दी है। अगली सुनवाई जो 28-07-2022 के लिए निर्धारित की गई है।

के) सीमाशुल्क अधिनियम, 1962 के अंतर्गत आवश्यक, कॉनकॉर ने सीमाशुल्क विभाग के पक्ष में 26,722.3 करोड़ रु. (गत वर्ष 26,296.33 करोड़ रु.,) का कस्टोडियन कम कैरियर बॉन्ड निष्पादित किया है। ये बॉन्ड चल प्रकृति के हैं जिसके लिए सीमाशुल्क विभाग द्वारा दावे प्रस्तुत किए जा सकते हैं। वर्ष के दौरान प्रस्तुत किए गए दावे शून्य (गत वर्ष : शून्य)।

एल).इन मामलों के संबंध में आगे कोई प्रावधान आवश्यक नहीं माना गया है क्योंकि कंपनी को अनुकूल परिणाम की उम्मीद है। इन मामलों के संबंध में, यदि कोई हो, तो नकद प्रवाह के समय का अनुमान लगाना कंपनी के लिए संभव नहीं है।

एम). वर्ष के दौरान, समूह में सहायक कंपनी (कॉनकॉर एयर) की निम्नलिखित आकस्मिक देयताएं हैं।

(करोड़ रु में)

विवरण	31 मार्च 2022 को	31 मार्च 2021 को
कंपनी के खिलाफ दावों को ऋण के रूप में स्वीकार नहीं किया गया है	0.99	2.18
एमसीजीएम द्वारा लगाया गया ब्याज	0.16	0.16
ठेकेदारों द्वारा दावा	0.11	-
सर्विस टैक्स (CERA ऑडिट डिमांड / SCN प्राप्त)	3.36	3.36
कुल	4.62	5.70

एन) वर्ष के दौरान, समूह (एफएचईएल) की सहायक कंपनी में निम्नलिखित आकस्मिक देयताएं हैं

- मैसर्स जीएपीएल ने एफएचईएल की सुविधाओं के अंतर्गत गाजर का भंडारण किया। मैसर्स जीएपीएल ने किराये का विवाद बनाकर मध्यस्थता हेतु अनुरोध किया। एफएचईएल ने हैंडलिंग एवं रेंटल चार्ज वसूलने के लिए 0.87 करोड़ रुपये मध्यस्थता हेतु भेजा। मैसर्स जीएपीएल ने गाजर की गुणवत्ता के मुद्दे पर 4.59 करोड़ रुपये का दावा पेश किया। मध्यस्थता ने 0.87 करोड़ रुपये एफएचईएल के पक्ष में तथा 0.80 करोड़ रुपये मैसर्स जीएपीएल के पक्ष में फैसला दिया। मैसर्स जीएपीएल ने इसके खिलाफ माननीय उच्च न्यायालय में अपील की। अभी यह मामला उच्च न्यायालय, दिल्ली में लंबित है।
- शिमला क्षेत्र के उत्पादकों द्वारा 0.53 करोड़ रुपये (विगत वर्ष : 0.53 करोड़ रु.) एफएचईएल पर दावा किया गया जिसकी मध्यस्थता प्रक्रियाधीन है। कंपनी ने भी 1.69 करोड़ रुपये (विगत वर्ष : 1.69 करोड़ रु.) का प्रतिदावा किया है।
- मैसर्स पुलकित इंडस्ट्रीज ने 2 निविदाओं के लिए मध्यस्थता हेतु अनुरोध किया है। यह दावा राशि 0.19 करोड़ ब्याज सहित है। मध्यस्थ ने मैसर्स पुलकित इंडस्ट्रीज के पक्ष में फैसला दिया है जिसे एफएचईएल द्वारा चुनौती दी गई है और यह मामला पटियाला हाउस कोर्ट में लंबित है।
- मैसर्स जे.पी.पी.एस पैकेजिंग प्रा. लिमिटेड ने 0.09 करोड़ के मध्यस्थता अवार्ड के अनुसार एक निष्पादन पीटिशन दायर की है। एफएचईएल ने अवार्ड पुरस्कार को चुनौती दी है और निष्पादन याचिका सोनीपत अदालत में भी है।

भारतीय कंटेनर निगम लिमिटेड

वार्षिक रिपोर्ट 2021-22

- (v) एफएचईएल परिसर में दुर्घटना के कारण ताजा सेब को हुए नुकसान के खिलाफ मैसर्स डीएसएफ से ₹ 0.01 करोड़ (दावा राशि ₹ 0.02 करोड़ (-) क्षतिग्रस्त फलों की बिक्री से प्राप्त बचाव मूल्य- ₹ 0.01 करोड़) का शुद्ध दावा है।
- (vi) HSIIDC ने अपने पत्र दिनांक 26.09.2018 के माध्यम से सूचित किया है कि उन्होंने मासिक लीज रेंटल @ ₹ 15 प्रति वर्ग फीट को हर साल 10% की वार्षिक वृद्धि के साथ संशोधित किया है जो दिनांक 26.03.2018 से लागू है। हालांकि, एचएसआईआईडीसी से अनुरोध किया गया है कि जब तक एफएचईएल लाभ कमाता है, तब तक किराये की दर @ 1.50 प्रति वर्ग मीटर बनाए रखें, जिस पर एचएसआईआईडीसी के अध्यक्ष ने दिनांक 20.06.2019 की टिप्पणी के माध्यम से सहमति व्यक्त की है। इस प्रकार किराये की दर में किसी भी संशोधन के मामले में प्रति माह ₹ 15/- प्रति वर्ग मीटर प्रति वर्ष 10% की वार्षिक वृद्धि के साथ दिनांक 26.03.2018 से एफएचईएल पर ₹ 5.57 करोड़ की देनदारी होगी।
- (vii) श्री सुरजीत सिंह राणा प्रोप. मेसर्स मदाध पोल्ट्री फार्म ने एफएचईएल के खिलाफ ₹ 0.19 करोड़ और ब्याज @ 18% की राशि का दावा करते हुए वसूली का मुकदमा दायर किया है।
- (viii) मदाध पोल्ट्री फार्म के सी/ओ सुशील जिंदल ने एफएचईएल के खिलाफ ₹ 0.18 करोड़ और ब्याज @ 18% की राशि का दावा करने के खिलाफ वसूली का मुकदमा दायर किया है।

ओ) समूह के लिए कोई आकस्मिक संपत्ति और आकस्मिक लाभ की संभावना नहीं है।

टिप्पणी 49. व्यय के लिए प्रतिबद्धता

(क) पूंजी और अन्य खाते (अग्रिमों का शुद्ध) पर निष्पादित किए जाने के लिए शेष अनुबंधों की अनुमानित राशि और इसके लिए प्रदान नहीं किया गया:

(करोड़ रु में)

विवरण	31 मार्च, 2022 को समाप्त वर्ष हेतु	31 मार्च, 2021 को समाप्त वर्ष हेतु
संयुक्त उद्यमों और सहायक कंपनियों के संबंध में	97.33	102.79
पूंजी खाते पर	1,083.38	924.30
राजस्व खाते पर	16.12	9.17

(ख) भूमि पर सृजित परिसंपत्तियों को सक्षम करने पर पूंजीगत व्यय का विवरण समूह से संबंधित नहीं निम्नानुसार है:

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
भवन	12.27	12.73
रेल साइडिंग	8.00	8.00
संयंत्र एवं मशीनरी	3.05	3.05
इलैक्ट्रिकल फिटिंग	2.81	2.81
फर्नीचर	0.02	0.02
अन्य	0.18	0.18
कुल	26.33	26.79

उपर्युक्त पूंजीगत व्यय से 25.38 करोड़ रुपये (2020-21 : 24.88 करोड़ रु.) लाभ-हानि खाते से पहले ही प्रभारित कर लिए गए हैं।

टिप्पणी 50. सीआईएफ आधार पर परिकल्पित आयतों का मूल्य

(करोड़ रु में)

विवरण	31 मार्च, 2022 को समाप्त वर्ष हेतु	31 मार्च, 2021 को समाप्त वर्ष हेतु
कच्चा सामान	-	-
पूंजीगत वस्तुएं	0.50	201.38
सामान और अतिरिक्त कल-पूर्ज	-	0.51

टिप्पणी 51. विदेशी मुद्रा में व्यय

(करोड़ रु में)

विवरण	31 मार्च, 2022 को समाप्त वर्ष हेतु	31 मार्च, 2021 को समाप्त वर्ष हेतु
यात्रा	-	-
प्रशिक्षण	-	-
बाल उच्च शिक्षा - स्टॉफ	-	-
सदस्यता एवं अंशदान	-	-
परामर्श शुल्क	-	-

टिप्पणी 52

52. वर्ष के दौरान कंपनी ने बेदावा कंटेनरों की नीलामी से 64.24 करोड़ रुपए (गत वर्ष : 44.63 करोड़ रुपए, वसूले (नीलामी पर व्यय घटाकर) इसमें से 17.66 करोड़ (गत वर्ष : 16.84 करोड़ रुपए) सीमाशुल्क को देय/अदा किए गए, 44.74 करोड़ रुपए (गत वर्ष : 27.35 करोड़ रुपए) आय में दर्शाए गए हैं और शेष राशि 1.84 करोड़ रुपए (गत वर्ष : 0.44 करोड़ रुपए) चल देयताएँ के अंतर्गत दर्शायी गई है।

(ए) कॉनकॉर व्यवस्था में विशिष्ट अचल संपत्तियों के अधिग्रहण के लिए प्राप्त अप्रयुक्त पूंजी अनुदान की ओर वर्तमान देनदारियों में शून्य करोड़ रुपये (31 मार्च 2021 को शून्य करोड़ रुपये के रूप में) शामिल हैं। 31 मार्च, 2022 को समाप्त वर्ष के लिए लाभ और हानि के विवरण में शून्य करोड़ रुपये को मान्यता दी गई है। (गत वर्ष: शून्य)।

(बी) चल देयताओं में बागवानी प्रोजेक्ट में ऑफसेटिंग दि फ्रेट अनप्रयुक्त अनुदान राशि 1.82 करोड़ रुपये (31 मार्च, 2021: 1.82 करोड़ रुपए) को राष्ट्रीय बागवानी बोर्ड से मिली राशि को भी शामिल किया गया है।

(सी) 60.90 करोड़ रुपये (गत वर्ष 65.27 करोड़ रुपये) के कुल पूंजी अनुदान में से 4.78 करोड़ रुपये (गत वर्ष : 4.37 करोड़ रुपये) की राशि को लाभ और हानि में दर्शाया गया है और बकाया 56.12 करोड़ रुपये (गत वर्ष 60.90 करोड़ रुपये) को देनदारियों के अंतर्गत दिखाया गया है।

टिप्पणी 53. सूक्ष्म, लघु और मध्यम उद्यम विकास अधिनियम, 2006 (एमएसएमईडी अधिनियम) के अंतर्गत सूक्ष्म, लघु और मध्यम उद्यमों के लिए देय का विवरण

(करोड़ रु में)

विवरण	31 मार्च, 2022 को	31 मार्च, 2021 को
वर्ष के अंत में एमएसएमईडी अधिनियम के अंतर्गत आपूर्तिकर्ताओं को मूल राशि देय (संदर्भ टिप्पणी 27 & 28)	31.83	24.98

नोट: उपरोक्त जानकारी उन पार्टियों के संबंध में प्रकट की गई है जिनकी कंपनी के साथ उपलब्ध जानकारी के आधार पर पहचान की गई है।

टिप्पणी 54. लाभांश के लिए विदेशी मुद्रा में प्रेषण

वर्ष के दौरान कंपनी ने लाभांश के कारण विदेशी मुद्रा में कोई भी राशि नहीं दी है। कंपनी अधिनियम, 2013 के अनुसार सेवा अधिनियमों के अलावा अन्य कंपनियों के मामले में आवश्यक जानकारी के प्रकटीकरण लागू नहीं होते हैं, क्योंकि कंपनी का कोई विनिर्माण, व्यापार और वित्तीय गतिविधियों नहीं है।

टिप्पणी 55. स्क्रिप्स का विवरण, यदि कोई हो

कंपनी भारत सरकार से भारत योजना की सेवा के लिए हकदार है। योजना के अंतर्गत एसएफआईएस स्क्रिप्स का इस्तेमाल पूंजीगत वस्तुओं के आयात के लिए इयूटी क्रेडिट के लिए शेरों के जारी होने की तारीख से 24 महीने के अंदर और आंतरिक खरीद पर उत्पाद शुल्क के भुगतान हेतु किया जा सकता है।

भारतीय कंटेनर निगम लिमिटेड

वार्षिक रिपोर्ट 2021-22

इन स्क्रिपस के उपयोग का विवरण इस प्रकार हैं:

विवरण	(करोड़ रु में)	
	31 मार्च, 2022 को	31 मार्च, 2021 को
आदि शेष	-	60.30
वर्ष के दौरान प्राप्त	-	-
वर्ष के लिए उपयोग:		
एक्साइज ड्यूटी का भुगतान	-	-
कस्टम ड्यूटी का भुगतान	-	(19.38)
वर्ष के दौरान समाप्ति	-	(40.92)
जमा शेष	-	-

56. कंपनी के लिए रेलवे/उसके इकाईयों द्वारा किए गए कार्यों को पत्राचार/अनुमान/सलाह आदि के आधार पर लेखा किया जाता है।

57. दुबई पोर्ट इंटरनेशनल (डीपीआई) के साथ कॉनकॉर का संयुक्त उद्यम इंडिया गेटवे टर्मिनल प्रा.लि. (आईजीटीपीएल) जो कोचीन में कंटेनर टर्मिनल स्थापित करने के लिए है। यद्यपि इस संयुक्त उद्यम की संचित हानि (वित्त वर्ष 2021-22 के अपरिक्षित लेखों के अनुसार) में कॉनकॉर की हिस्सेदारी 31 मार्च, 2022 तक अपने निवेश 54.60 करोड़ रुपए से अधिक है। निवेश के मूल्य में कमी के लिए कोई प्रावधान नहीं किया गया है, प्रबंधन की निरंतर समीक्षा और उचित व्यापार रणनीति के कार्यान्वयन के साथ, इस कंपनी का बदलाव अब दिखाई दे रहा है। वित्त वर्ष 2021-22 के लिए आईजीटीपीएल के अलेखापरीक्षित वित्तीय विवरणों से स्पष्ट रूप से स्थापित किया गया है।

प्रबंधन ने भारतीय लेखामानक -36 "परिसंपत्तियों की हानि" के अंतर्गत रखी गई शर्तों के अनुसार हानि के लिए इस निवेश का भी परीक्षण किया है। प्रबंधन द्वारा किए गए हानि परीक्षण के अनुसार, यह स्थापित किया गया है कि उपयोग में मूल्य अर्थात्, भविष्य की अपेक्षित नकदी प्रवाह का वर्तमान मूल्य जो उसके परिसंपत्ति के प्रदर्शन में सुधार/वृद्धि से प्राप्त होगा, निवेश के नकदी प्रवाह मूल्य से अधिक होगा। भारतीय लेखामानक -36 में कहा गया है कि यदि हानि का मूल्य उपयोग या उचित मूल्य में अपने मूल्य से अधिक है तो केवल तभी प्रदान किया जाना चाहिए।

58. वित्तीय वर्ष 2019-20 तक, कॉनकॉर रेलवे को पट्टे पर दी गई 20 फुट समकक्ष इकाइयों (टीईयू) की संख्या के आधार पर रेलवे को भूमि लाइसेंस शुल्क (एलएलएफ) का भुगतान करता रहा है।

रेल मंत्रालय, भारत सरकार ने अपने आदेश संख्या 2015/एलएमएल-द्वितीय/13/4 दिनांक 19.03.2020 के माध्यम से सूचित किया था कि कॉनकॉर को पट्टे पर दी गई रेलवे भूमि पर लागू एलएलएफ अब 1.4.2020 से वसूला जाएगा। रेलवे की मौजूदा नीति के अनुसार यानि @ भूमि के मूल्य का 6%, जिसे सालाना 7% और बढ़ाया जाएगा।

तदनुसार, कंपनी के आकलन के अनुसार, रेलवे की मौजूदा नीति के अनुसार चालू वित्तीय वर्ष में भारतीय रेलवे को भूमि लाइसेंस शुल्क के रूप में ₹ 339.14 करोड़ की राशि का भुगतान किया गया है।

59. अचल संपत्तियों के टाइटल डीड जो कंपनी के नाम नहीं है :-

बेलेस शीट में संगत मदें	संपत्ति का नाम	कुल मूल्य	जिस नाम से टाइटल डीड है	क्या टाइटल डीड प्रमोटर, निदेशक या प्रमोटर/ निदेशक से संबंधित या प्रमोटर/निदेशक का कर्मचारी है	संपत्ति कब से है	कंपनी के नाम टाइटल डीड नहीं होने का कारण
संपत्ति, संयंत्र और उपकरण (पीपीई)	कृष्णापट्टनम के रूप में फ्रीहोल्ड भूमि (भूमि क्षेत्र- 141.95 एकड़)	31,21,10,602	आंध्र प्रदेश औद्योगिक अवसंरचना निगम	लागू नहीं है।	21 मार्च 2018	बिक्री समझौते के खंड 3 के अनुसार, बिक्री विलेख केवल कार्यान्वयन और वाणिज्यिक उत्पादन में जाने पर ही निष्पादित किया जा सकता है। वाणिज्यिक उत्पादन अभी शुरू होना बाकी है।
संपत्ति, संयंत्र और उपकरण (पीपीई)	नागलापल्ले में आरओयू एसेट के रूप में लीज होल्ड लैंड	8,85,542.06	दक्षिण मध्य रेल	लागू नहीं है।	1 अप्रैल 2021	रेलवे द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और यह अभी भी प्रक्रिया में है
संपत्ति, संयंत्र और उपकरण (पीपीई)	एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड लैंड (रेल कनेक्टिविटी के लिए 1.329 एकड़)	2,48,84,616.82	पूर्वी तट रेल	लागू नहीं है।	1 अप्रैल 2021	रेलवे द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और अभी भी प्रक्रिया में है
संपत्ति, संयंत्र और उपकरण (पीपीई)	एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड लैंड (मुख्य एमएमएलपी का भूमि क्षेत्र 97.08 एकड़ है)	94,28,85,681.88	विशाखापत्तनम पोर्ट ट्रस्ट	लागू नहीं है।	26 दिसंबर 2012	वीपीटी द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और कुछ सुधार प्रस्तावित किए गए हैं जिन्हें वीपीटी द्वारा स्वीकार किया जाना बाकी है
संपत्ति, संयंत्र और उपकरण (पीपीई)	11.07 एकड़ के लिए एमएमएलपी विशाखापत्तनम में आरओयू एसेट के रूप में लीज होल्ड लैंड	5,07,66,486.51	नया रायपुर विकास प्राधिकरण	लागू नहीं है।	27 जून 2016	वीपीटी द्वारा एक मसौदा समझौता प्रस्तुत किया गया है और कुछ सुधार प्रस्तावित किए गए हैं जिन्हें वीपीटी द्वारा स्वीकार किया जाना बाकी है

संपत्ति, संयंत्र और उपकरण (पीपीई)	एमएमएलपी नया रायपुर में आरओयू एसेट के रूप में लीज होल्ड लैंड (भूमि क्षेत्र 98.5 एकड़)	1,14,69,96,188.95		लागू नहीं है।	2016 से लंबित	एनआरडीए से एक मसौदा समझौता मांगा गया है और जो अभी तक प्राप्त नहीं हुआ है। 10.03.2022 को रिमाइंडर भी जारी किया गया है
संपत्ति, संयंत्र और उपकरण (पीपीई)	एसआरओ (रेलवे क्वार्टर) पर पट्टा	1,30,00,000.00		लागू नहीं है।	2010 से लंबित	आंचलिक कार्यालय, दक्षिण रेलवे के पास पट्टा समझौता लंबित है
संपत्ति, संयंत्र और उपकरण (पीपीई)	एसआरओ (क्षेत्रीय कार्यालय भवन) में पट्टा	2,00,00,000.00		लागू नहीं है।	2014 से लंबित	आंचलिक कार्यालय, दक्षिण रेलवे के पास पट्टा समझौता लंबित है
संपत्ति, संयंत्र और उपकरण (पीपीई)	आवासीय भवन	17,00,000.00		लागू नहीं है।	11-जून-99	आंचलिक कार्यालय, दक्षिण रेलवे के पास पट्टा समझौता लंबित
संपत्ति, संयंत्र और उपकरण (पीपीई)	आवासीय भवन	22,00,000.00		लागू नहीं है।	01- जून - 98	आंचलिक कार्यालय, दक्षिण रेलवे के पास पट्टा समझौता लंबित है
अन्य	सनथ नगर (847 वर्ग गज) में लीज होल्ड लैंड	5,04,950.00	श्यामा प्रसाद मुखर्जी पोर्ट ट्रस्ट, दक्षिण मध्य रेल	लागू नहीं है।	23- जून - 98	चूंकि भूमि सीधे उप कलेक्टर, हैदराबाद द्वारा सड़क के डायवर्जन के उद्देश्य कॉनकॉर को सौंपी गई थी, रेलवे के साथ सहमति द्वारा कोई समझौता निष्पादित नहीं किया गया था।
अन्य	भूमि	42,77,24,118.77		लागू नहीं है।	25-02-2004	कॉनकॉर ने कोलकाता बंदरगाह से एरिया हेड और सीजीएम द्वारा कई पत्रों और बैठकों के माध्यम से रियायती पट्टा किराए के लिए अनुरोध किया है लेकिन पोर्ट का निर्णय लंबित है। कॉनकॉर ने जुलाई 20 तक प्रस्तावित दर के 50% की दर से एलएलएफ का भुगतान किया है और यह अगस्त 20 से लंबित है।
अन्य	भूमि	0.00	दक्षिण पूर्व रेल	लागू नहीं है।	01-02-1992	भूमि पट्टा समझौता 31.01.22 को समाप्त हो गया है। कॉनकॉर ने 52406.36 वर्गमीटर के संयुक्त माप क्षेत्र के अनुसार भूमि लाइसेंसिंग समझौते के नवीनीकरण के लिए रेलवे को पत्र लिखा है। लेकिन रेलवे ने 53425.2 वर्गमीटर क्षेत्रफल के झाड़ंग पर हस्ताक्षर करने के लिए एक पत्र भेजा है। अनुबंध नवीनीकरण क्षेत्र के अंतर के कारण लंबित है।

अन्य	भूमि	0.00	दक्षिण पूर्व रेल	लागू नहीं है।	26-08-2016	25.08.2021 से नवीनीकरण देय है। रेलवे से भूमि के बीएम मूल्य पर भूमि लाइसेंस के नवीनीकरण के लिए अनुरोध किया गया है। यह रेलवे के पास लंबित है।
अन्य	भूमि	0.00	उडीसा औद्योगिक अवसंरचना विकास निगम	लागू नहीं है।	08-07-2021	निष्पादित किया जाना है। लीज डीड के निष्पादन के लिए सीए द्वारा पंजीकरण और स्टाम्प शुल्क के भुगतान की मंजूरी दी गई है। शीघ्र ही लीज डीड निष्पादित की जाएगी
अन्य	भूमि	0.00	दक्षिण पूर्वी रेल	लागू नहीं है।	01.02.1992	लीज डीड का निष्पादन नहीं किया गया है।
संपत्ति, संयंत्र और उपकरण (पीपीई)	भूमि	11,38,34,006.00	किसानों के नाम	लागू नहीं है।	03-मार्च-14	"अधिग्रहण पूरा किया लेकिन सरकार के रिकॉर्ड में अपडेट किया जान बाकी है।"

60. प्रमोटर्स, निदेशकों, केएमपी और संबंधित पार्टियों (जैसा कि कंपनी अधिनियम, 2013 के तहत परिभाषित किया गया है) को अलग-अलग या संयुक्त रूप से किसी अन्य व्यक्ति के साथ ऋण की प्रकृति में कोई ऋण या अग्रिम नहीं दिया गया है, जो कि: (ए) चुकाने योग्य मांग पर ; या (बी) पुनर्भुगतान की कोई शर्त या अवधि निर्दिष्ट किए बिना।
61. क्रिप्टो करेंसी या वर्चुअल करेंसी का विवरण:- कंपनी ने वित्तीय वर्ष के दौरान क्रिप्टो करेंसी या वर्चुअल करेंसी में ट्रेड या निवेश नहीं किया है
62. धारित बेनामी संपत्ति का विवरण:- कंपनी के पास बेनामी लेनदेन (निषेध) अधिनियम, 1988 के तहत कोई बेनामी संपत्ति नहीं है और उक्त अधिनियम के तहत कंपनी के खिलाफ कोई कार्यवाही शुरू या लंबित नहीं है।
63. कंपनी के पास 31.03.2022 तक कोई बकाया नहीं है और वित्तीय वर्ष 2021-22 के दौरान चालू परिसंपत्तियों की सुरक्षा के आधार पर बैंकों या वित्तीय संस्थानों से कोई धन उधार नहीं लिया है। इसे ध्यान में रखते हुए, कंपनी को किसी भी बैंक या वित्तीय संस्थान या अन्य ऋणदाता द्वारा विलफुल डिफॉल्टर के रूप में घोषित नहीं किया गया है और वैधानिक अवधि से परे आरओसी के साथ अभी तक कोई शुल्क या संतुष्टि दर्ज नहीं की गई है।
64. **बंद कंपनियों के साथ संबंध:-** "कंपनी का कंपनी अधिनियम, 2013 की धारा 248 या कंपनी अधिनियम, 1956 की धारा 560 के तहत बंद की गई कंपनियों के साथ कोई लेनदेन नहीं है।
65. कंपनी ने कंपनी (परतों की संख्या पर प्रतिबंध) नियम, 2017 के साथ पठित अधिनियम की धारा 2 के खंड (87) के तहत निर्धारित परतों की संख्या से संबंधित प्रावधान का अनुपालन किया है।
66. कंपनी अधिनियम, 2013 की धारा 230 से 237 के संदर्भ में सक्षम प्राधिकारी द्वारा किसी भी व्यवस्था की योजना को मंजूरी नहीं दी गई है।

67. कंपनी को विदेशी संस्थाओं (फंडिंग पार्टी) सहित किसी भी व्यक्ति (व्यक्तियों) या संस्था (ओं) से कोई फंड प्राप्त नहीं हुआ है (चाहे लिखित रूप में दर्ज किया गया हो या अन्यथा) कि कंपनी (i) प्रत्यक्ष या अप्रत्यक्ष रूप से उधार या निवेश करेगी फंडिंग पार्टी (अंतिम लाभार्थी) द्वारा या उसकी ओर से किसी भी तरह से पहचाने गए अन्य व्यक्तियों या संस्थाओं में या (ii) अंतिम लाभार्थियों की ओर से कोई गारंटी, सुरक्षा या इसी तरह की कोई गारंटी प्रदान करते हैं।

68. कंपनी का ऐसा कोई लेन-देन नहीं है जो उन खातों की किताबों में दर्ज नहीं है जिन्हें आयकर अधिनियम, 1961 के तहत कर निर्धारण में वर्ष के दौरान आय के रूप में सरेंडर या प्रकट किया गया है। इसके अलावा, पहले से कोई अलिखित आय और संबंधित संपत्ति नहीं थी वर्ष के दौरान खाते की किताबों में ठीक से दर्ज किया जाना आवश्यक है।

69 (ए). जब तक अन्यथा न कहा जाए, आंकड़े करोड़ रुपये में हैं। पिछले वर्ष के आँकड़ों को जहाँ भी आवश्यक समझा गया, पुनर्वर्गीकृत, पुनर्समूहित और पुनर्व्यवस्थित किया गया है।

(बी). वित्तीय विवरणों में दर्शाए गए विविध देनदारों, विविध लेनदारों और रेलवे सहित अन्य पार्टियों को दिए गए अग्रिमों की पुष्टि/समाधान के अधीन हैं।

70(ए). वित्तीय वर्ष 2021-22 में, ₹15.66 करोड़ की राशि (वित्त वर्ष 2020-21 में-₹46.32 करोड़) का उपयोग विभिन्न सामाजिक गतिविधियों पर किया गया है, जिसमें तीन जिलों यानी श्रावस्ती में स्वास्थ्य गतिविधियों को लेकर कानकाँर द्वारा अपनाए गए आकांक्षी जिलों के विकास सहित, कानकाँर कॉरपोरेट सोशल रिस्पॉन्सिबिलिटी (सीएसआर) के तहत आसिफाबाद और विशाखापत्तनम। आकांक्षी जिलों में उपरोक्त गतिविधियों के अलावा, कानकाँर ने अपनी सीएसआर नीति और कंपनी अधिनियम 2013 के अनुसार कई अन्य गतिविधियाँ भी की हैं। कुछ प्रमुख परियोजनाएं स्कूलों के लिए बुनियादी ढांचे के निर्माण, चिकित्सा उपकरणों की खरीद, अस्पतालों को ऑक्सीजन सांद्रता और वेंटिलेटर प्रदान करने से संबंधित हैं। कोविड -19 टीकाकरण शिविर, कैंसर का पता लगाने वाले शिविर, कर्णावत प्रत्यारोपण सर्जरी, खेल सुविधाओं का उन्नयन, सामुदायिक शौचालयों का निर्माण, कौशल विकास प्रशिक्षण, पर्यावरण गतिविधियाँ, सशस्त्र सेना झंडा दिवस कोष में योगदान आदि।

(बी) कंपनी अधिनियम की धारा 135 के तहत सीएसआर गतिविधियों के संबंध में प्रकटीकरण:-

विवरण	राशि करोड़ रु में	
	31 मार्च, 2022	31 मार्च 2021
(i) वर्ष के दौरान कंपनी द्वारा खर्च की जाने वाली राशि	39.72	60.29
(ii) खर्च की गई राशि	15.66	46.32
(iii) वर्ष के दौरान खर्च में कमी	24.07	13.97
(iv) गत वर्षों में खर्च में कुल कमी	6.28	

(v) **कमी का कारण** : सीएसआर के रूप में खर्च करने के लिए आवंटित कुछ राशि का उपयोग वर्ष के दौरान नहीं किया जा सका क्योंकि कुछ परियोजनाएं चल रही हैं जो कुछ वर्षों से जारी और साथ ही COVID-19 महामारी के प्रभाव और मजदूरों, जनशक्ति, निष्पादन एजेंसियों की अनुपलब्धता आदि के कारण भी हैं।

(vi) **सीएसआर गतिविधियों की प्रकृति** : कंपनी ने कंपनी अधिनियम 2013 की अनुसूची VII के प्रावधानों के अनुसार सीएसआर गतिविधि के क्षेत्रों की पहचान की, जिसमें स्वास्थ्य और चिकित्सा देखभाल, स्वच्छता, शिक्षा / साक्षरता वृद्धि, सामुदायिक विकास, ग्रामीण विकास, पर्यावरण संरक्षण, प्राकृतिक संसाधनों का संरक्षण और बुनियादी ढांचा विकास शामिल हैं।

vii) **संबंधित पार्टियों के साथ कोई लेनदेन नहीं**, उदाहरण के लिए, प्रासंगिक लेखा मानक के अनुसार सीएसआर व्यय के संबंध में कंपनी द्वारा नियंत्रित ट्रस्ट में योगदान।

(viii) **संविदात्मक रूप के संबंध में कोई प्रावधान नहीं** किया गया है।

71. समेकित वित्तीय विवरणों के तैयार करने हेतु सामान्य निर्देशों के पैरा 2 के अनुसार अतिरिक्त जानकारी:

(करोड़ रु में)

समूह में कंपनी का नाम	31.03.2022 को स्वामित्व हित का अनुपात	शुद्ध परिसंपत्तियां अर्थात् कुल परिसंपत्ति घटा कुल देनदारियां		लाभ या हानि में हिस्सा		अन्य व्यापक आय में हिस्सा		कुल व्यापक आय के रूप में हिस्सा	
		समेकित निवल परिसंपत्ति के % के रूप में	राशि	लाभ या हानि के % के रूप में	राशि	समेकित अन्य व्यापक आय के % के रूप में	राशि	कुल व्यापक आय के % के रूप में	राशि
भारतीय कंटेनर निगम लिमिटेड		99.27	10,777.30	100.96	1,062.34	(209.38)	(1.34)	100.77	1,061.00
सहायक कंपनी									
भारतीय									
1. फ्रेश एंड हेल्दी इंटरप्राइजेज लि.(पूर्ण स्वामित्व)	100%	0.31	33.29	(0.35)	(3.37)	-	-	(0.35)	(3.73)
2. कॉनकॉर एयर लि.(पूर्ण स्वामित्व)	100%	0.22	24.24	(0.92)	(9.65)	-	-	(0.92)	(9.65)
3. सिडकुल कॉनकॉर इंफ्रा कंपनी लि.(आंशिक स्वामित्व)	74%	0.62	66.81	0.01	(0.16)	-	-	(0.03)	(0.16)
4. पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि.(आंशिक स्वामित्व)	51%	0.75	81.95	(0.29)	(3.02)	(4.69)	(0.03)	(0.29)	(3.05)
उप योग			10,983.59		1,046.10		(1.37)		1,044.72
समेकन से उत्पन्न होने वाला समायोजन		(7.59)	(824.07)	(1.41)	(14.88)		0.00	(1.41)	(14.88)

भारतीय कंटेनर निगम लिमिटेड
वार्षिक रिपोर्ट 2021-22



सभी सहायक कंपनियों में गैर-नियंत्रित

हित		0.93	101.11	(0.27)	(2.85)	-		(0.27)	(2.85)
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एसोसिएट्स (इक्विटी पद्धति के अनुसार निवेश)

भारतीय									
1. हॉलकॉन									
	50%	0.03	3.27	0.01	0.08	-	-	0.01	0.08
2. पिपावाव इंटीग्रेटेड लॉजिस्टिक्स-हब (PILH)									
	50%	0.01	0.84	(0.02)	(0.23)	-	-	(0.02)	(0.23)

संयुक्त उपक्रम (इक्विटी पद्धति के अनुसार निवेश)

भारतीय									
1. स्टार ट्रेक टर्मिनल प्राइवेट लिमिटेड	49%	0.22	23.81	0.17	1.84	0.32	0.00	0.17	1.84
2. ट्रांसवर्ल्ड टर्मिनल्स दादरी प्राइवेट लिमिटेड (जिसे पहले अल्बार्ट्रांस इनलैंड पोर्ट्स प्राइवेट लिमिटेड के नाम से जाना जाता था)	49%	0.27	29.21	0.45	4.71	(5.74)	(0.04)	0.44	4.68
3. गेटवे टर्मिनल इंडिया प्राइवेट लिमिटेड	26%	2.51	272.10	(0.15)	(1.60)	2.03	0.01	(0.15)	(1.59)
4. इंडिया गेटवे टर्मिनल प्राइवेट लिमिटेड	11.87%	(0.04)	(4.20)	0.68	7.17	315.91	2.02	0.87	9.19
5. टीसीआई-कॉनकॉर मल्टीमॉडल सॉल्यूशंस प्राइवेट लिमिटेड	49%	0.10	10.86	0.26	2.75	-	-	0.26	2.75
6. कंटेनर गेटवे लिमिटेड	49%	0.00	0.00	-	-	-	-	-	-
7. ऑलकार्गो लॉजिस्टिक्स पार्क प्राइवेट	49%	0.16	17.21	0.61	6.47	-	-	0.61	6.47

भारतीय कंटेनर निगम लिमिटेड
वार्षिक रिपोर्ट 2021-22



लिमिटेड									
8. सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्राइवेट लिमिटेड	49%	0.15	16.58	0.34	3.55	-	-	0.34	3.55
9. अंगुल सुकिंदा रेलवे लिमिटेड	26%	2.08	225.44	0.01	0.14	1.54	0.01	0.01	0.15
विदेशी									
1. हिमालय टर्मिनल प्राइवेट लि.	40%	0.01	0.91	(0.09)	(0.98)	-	-	(0.09)	(0.98)
योग		100.00	10,856.66	1,052.27	500.61	100	0.64	100.00	1,052.91

72. जेवी गेटवे टर्मिनल्स इंडिया प्राइवेट लिमिटेड के संबंध में, कंपनी का हिस्सा 26% है। जैसा कि पहले बताया गया है, कंपनी के राजस्व का निर्धारण टैरिफ अथॉरिटी फॉर मेजर पोर्ट्स (टीएमपी) द्वारा लागू टैरिफ दिशानिर्देशों के आधार पर किया जाता है। टीएमपी ने अपने 2 जुलाई 2012 के आदेश के तहत मौजूदा दरों की तुलना में टैरिफ में 44.28% की कमी को अधिसूचित किया जो 12 फरवरी 2012 से लागू है।

उक्त आदेश को कंपनी द्वारा चुनौती दी गई थी और जिसके खिलाफ बॉम्बे हाईकोर्ट ने 2 जुलाई, 2012 को एक अंतरिम आदेश जारी किया था, जिसमें कहा गया था कि "आगे के आदेश लंबित होने तक याचिकाकर्ताओं को 19 जनवरी, 2012 के आक्षेपित आदेश से पहले प्रचलित दरों पर शुल्क लगाने और एकत्र करने की अनुमति होगी। तथापि, याचिकाकर्ता ऐसे प्रत्येक लेन-देन का लेखा-जोखा रखेगा और याचिकाकर्ता के रिट याचिका में सफल नहीं होने की स्थिति में, याचिकाकर्ताओं द्वारा आक्षेपित आदेश द्वारा निर्धारित टैरिफ के ऊपर और ऊपर किसी भी राशि का संग्रहण, अगले आदेशों के अधीन होगा। इस अदालत के।" . इंडियन प्राइवेट पोर्ट्स एंड टर्मिनल्स एसोसिएशन की ओर से दिल्ली हाई कोर्ट में एक याचिका भी दाखिल की गई है, जिस पर सुनवाई चल रही है।

कंपनी को कानूनी तौर पर मामले के गुण-दोष के आधार पर सलाह दी गई है और कंपनी के संचालन के लिए एकत्रित धन का उपयोग करने का कंपनी का अधिकार भी है। कानूनी सलाह के आधार पर, कंपनी बहियों में सकल स्तर पर राजस्व की पहचान कर रही है और कंपनी के दिन-प्रतिदिन के संचालन के लिए उठाए गए चालान पर एकत्रित धन का उपयोग कर रही है। कंपनी दोनों पक्षों के बीच किए गए समझौता ज्ञापन के आधार पर एकत्रित सकल राशि पर जेएनपीटी को राजस्व हिस्सेदारी का भुगतान भी कर रही है।

वर्ष के लिए पोर्ट सेवाओं से आय में विभिन्न टैरिफ से संबंधित ₹ 0.00 करोड़ (पिछले वर्ष: ₹0.67 करोड़) का राजस्व शामिल है। वर्ष के लिए जेएनपीटी को आय के विनियोग में विभिन्न टैरिफ से संबंधित ₹0.00 करोड़ (पिछले वर्ष ₹ 0.24) शामिल हैं। 31 मार्च, 2022 तक, कंपनी ने विभिन्न टैरिफ से संबंधित ₹ 2457.26 करोड़ (पिछले वर्ष: ₹ 2457.26 करोड़) के राजस्व का लेखा-जोखा किया है और जेएनपीटी को ₹872.40 करोड़ (31 मार्च, 2021 तक: ₹ 872.40 करोड़) की आय को विनियोजित किया है। 23 फरवरी 2012 से 31 मार्च 2021 की अवधि के लिए उपरोक्त विभिन्न टैरिफ पर लागू है।

73. वित्तीय विवरणों की स्वीकृति

वित्तीय विवरणों को 19 मई, 2022 को निदेशक मंडल द्वारा जारी करने के लिए अनुमोदित किया गया था।

हमारी संलग्न रिपोर्ट के संदर्भ में
कृते एस एन नंदा एंड कंपनी
 चार्टर अकाउंटेंट
 एफआरएन-000685एन

कृत निदेशक मंडल और उनकी ओर से

एस एन नंदा
पार्टनर
 सदस्य सं 005909

(वी. कल्याण रामा)
 अध्यक्ष एवं प्रबंध निदेशक
 डीआई एन: 07201556

(मनोज कु. दूबे)
 निदेशक (वित्त)
 डीआई एन: 07518387

श्री हरीश चंद्रा
 क.निदेशक (वित्त) एवं क.स.

स्थान : नई दिल्ली
 दिनांक 19 मई 2022

एस.एन.नंदा एंड कंपनी
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स्वतंत्र लेखापरीक्षकों की रिपोर्ट

सेवा में,
सदस्यगण,
भारतीय कंटेनर निगम लिमिटेड

समेकित वित्तीय विवरणों की लेखापरीक्षा पर रिपोर्ट

मत

हमने भारतीय कंटेनर निगम लिमिटेड (जिसे बाद में 'धारक कंपनी' कहा गया है) और इसकी सहायक कंपनियों (धारक कंपनी और इसकी सहायक कंपनियों को 'समूह' कहा गया है), इसके सहयोगियों और संयुक्त उद्यमों के 31 मार्च, 2022 तक के समेकित तुलन-पत्र और उस दिनांक को समाप्त वर्ष के लिए कंपनी के लाभ और हानि लेखा (अन्य समग्र आय सहित) और नकद प्रवाह विवरण और इक्विटी परिवर्तन के समेकित विवरण की महत्वपूर्ण लेखनीतियों का सारांश तथा अन्य व्याख्यात्मक सूचनाओं (जिसे बाद में 'समेकित वित्तीय विवरण' कहा गया है) की लेखापरीक्षा कर ली है।

हमारे मत और हमारी सर्वश्रेष्ठ जानकारी और हमें दिए गए स्पष्टीकरण के अनुसार, कंपनी अधिनियम, 2013 में अपेक्षित पूर्वोक्त समेकित वित्तीय विवरण की जानकारी भारत में सामान्यतः स्वीकृत लेखांकन सिद्धांतों के अनुरूप कंपनी नियम 2015 की धारा 133 के अंतर्गत पठित एवं 31 मार्च, 2021 को समाप्त वर्ष के लिए कंपनी के लाभ (अन्य समग्र आय सहित) और इसके नकद प्रवाह और इक्विटी परिवर्तन की स्थिति का सही एवं स्पष्ट रूप प्रकट करते हैं।

मत का आधार

हमने अधिनियम की धारा 143 (10) के तहत निर्दिष्ट मानकों के अनुसार समेकित वित्तीय विवरणों की ऑडिट की है। उन मानकों के तहत हमारी जिम्मेदारियों को हमारी रिपोर्ट के समेकित वित्तीय विवरण अनुभाग के ऑडिट के लिए ऑडिटर की जिम्मेदारियों में आगे वर्णित किया गया है। हम भारत के चार्टर्ड एकाउंटेंट्स इंस्टीट्यूट ("आईसीएआई") द्वारा जारी नैतिक आचार संहिता के अनुसार कंपनी से स्वतंत्र हैं जोकि अधिनियम के प्रावधानों के तहत समेकित वित्तीय विवरणों की हमारी ऑडिट के लिए प्रासंगिक हैं। वहाँ के तहत बनाए गए नियम और हमने इन आवश्यकताओं और आईसीएएल की आचार संहिता के अनुसार अपनी अन्य नैतिक जिम्मेदारियों को पूरा किया है। हम मानते हैं कि हमारे द्वारा प्राप्त ऑडिट सबूत हमारे विशेषज्ञ मत हेतु आधार प्रदान करने के लिए पर्याप्त और उपयुक्त है।

प्रमुख लेखापरीक्षा मामलों

मुख्य लेखापरीक्षा मामले वे हैं जो हमारे पेशेवर फैसले मौजूदा अवधि में समेकित वित्तीय वक्तव्यों के हमारे ऑडिट में सबसे महत्वपूर्ण थे। इन मामलों को समेकित वित्तीय वक्तव्यों के हमारे लेखा-जोखा के संदर्भ में संबोधित किया गया और इसके बारे में हमारी राय बताई गई और हम इन मामलों पर एक अलग राय नहीं देते हैं। हमने अपनी रिपोर्ट में सूचित किए जाने वाले प्रमुख ऑडिट मामलों का वर्णन नीचे दिया है:

क्र.सं.	प्रमुख लेखापरीक्षा मामलों	हमारी लेखापरीक्षा ने प्रमुख लेखापरीक्षा मामलों का कैसे समाधान किया
1.	<p>पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लिमिटेड</p> <p>आकस्मिक देयता: कंपनी पीयूडीए से अपने मल्टीमॉडल लॉजिस्टिक्स पार्क के निर्माण योजना की स्वीकृति प्राप्त करने की प्रक्रिया में है, जिससे प्रबंधन के निर्णय में अंततः कोई वित्तीय दायित्व नहीं पड़ेगा।</p> <p>कंपनी ने एस 37 प्रावधानों, आकस्मिक देनदारियों और आकस्मिक संपत्तियों के रूप में इंडस्ट्रीज़ के तहत आवश्यक आकस्मिक देयता के रूप में इसका खुलासा नहीं किया है।</p>	<p>हमारी लेखापरीक्षा प्रक्रियाओं में निम्नलिखित गतिविधियां शामिल हैं:</p> <ul style="list-style-type: none"> • आकलन, रिकॉर्डिंग और प्रावधानों और आकस्मिकताओं के पुनर्मूल्यांकन की प्रक्रिया को समझना। • भवन योजना अनुमोदन प्रक्रिया की वर्तमान स्थिति को समझने के लिए निदेशक मंडल के कार्यवृत्त की समीक्षा। • प्रबंधन के अभ्यावेदन की समीक्षा और प्रबंधन के साथ चर्चा। <p>हमने प्रबंधन मूल्यांकन पर भरोसा किया है।</p>

समेकित वित्तीय विवरण और लेखापरीक्षक की रिपोर्ट के अतिरिक्त अन्य जानकारी

धारक कंपनी का निदेशक मंडल अन्य सूचनाओं के लिए जिम्मेदार है। अन्य जानकारी में प्रबंधन विचार-विमर्श तथा विश्लेषण शामिल है। निदेशक की रिपोर्ट में इसके अनुलग्नक व्यावसायिक जिम्मेदारी रिपोर्ट, निगमित शासन, 10 वर्षों का वित्तीय/भौतिक निष्पादन, आकड़ें और धारक कंपनी की वार्षिक रिपोर्ट में सम्मिलित किया गया अध्यक्ष एवं प्रबंध निदेशक का पत्र शामिल हैं, लेकिन इसमें समेकित वित्तीय विवरण और हमारे लेखापरीक्षक की रिपोर्ट शामिल नहीं है। इस ऑडिटर की रिपोर्ट की तारीख के बाद वार्षिक रिपोर्ट हमें उपलब्ध कराए जाने की उम्मीद है।

समेकित वित्तीय विवरण पर हमारी राय अन्य जानकारी शामिल नहीं है और हम निष्कर्ष के किसी भी रूप में आश्वासन व्यक्त नहीं करते हैं।

समेकित वित्तीय विवरण के हमारे ऑडिट के संबंध में, हमारी जिम्मेदारी यह है कि जब यह उपलब्ध हो जाए, तो ऊपर दी गई अन्य जानकारी को पढ़ें और ऐसा करने पर विचार करें कि क्या अन्य जानकारी समेकित वित्तीय विवरणों के साथ भौतिक रूप से असंगत है या लेखापरीक्षा में प्राप्त हमारी जानकारी/ऑडिट या अन्यथा भौतिक रूप से गलत प्रतीत होता है।

जब हम वार्षिक रिपोर्ट पढ़ते हैं। अगर हम यह निष्कर्ष निकालते हैं कि इसमें कोई सामग्री गलत है तो हमें इस मामले को शासन के साथ आरोपित करने और लागू कानूनों और विनियमों के अनुसार आवश्यक कार्रवाई करने की आवश्यकता है।

समेकित वित्तीय विवरणों के लिए प्रबंधन और उन पर शासन की जिम्मेदारी

धारक कंपनी का निदेशक मंडल अधिनियम में अपेक्षित समेकित वित्तीय विवरणों को तैयार करने, जो वित्तीय स्थिति, वित्तीय प्रदर्शन (अन्य व्यापक आय सहित) का सही और निष्पक्ष दृष्टिकोण देते हैं, के लिए जिम्मेदार है। धारक कंपनी के भारतीय लेखा मानक (भारतीय लेखा मानक) अधिनियम के तहत अधिनियम के खंड 133 के तहत भारत में आमतौर पर स्वीकार किए गए लेखांकन सिद्धांतों के अनुसार कंपनी की इक्विटी और नकदी प्रवाह में परिवर्तन इस जिम्मेदारी में धारक कंपनी की संपत्ति की सुरक्षा के लिए और धोखाधड़ी और अन्य अनियमितताओं को रोकने और पता लगाने के लिए अधिनियम के प्रावधानों के अनुसार पर्याप्त लेखांकन रिकॉर्ड का रखरखाव भी शामिल है; उचित लेखांकन नीतियों का चयन और आवेदन; ऐसे निर्णय और अनुमान लगाना जो उचित और विवेकपूर्ण हों और पर्याप्त आंतरिक वित्तीय नियंत्रणों का कार्यान्वयन और डिजाइन, जोकि लेखा अभिलेखों की सटीकता और पूर्णता सुनिश्चित करने के लिए प्रभावी, धारक कंपनी के निदेशक द्वारा प्रस्तुत समेकित वित्तीय विवरण एक सही और उचित दृष्टिकोण प्रस्तुत करते हैं तथा भौतिक गलतफहमी से मुक्त हैं चाहे धोखाधड़ी या त्रुटि के कारण हो।

संबंधित कंपनी के निदेशक मंडल जिसमें समूह तथा इसकी सहयोगी और संयुक्त नियंत्रित कंपनियां शामिल हैं, के समेकित वित्तीय वक्तव्यों को तैयार करना प्रबंधन कंपनी की जिम्मेदारी कंपनी की क्षमता का मूल्यांकन करना, कार्यों को लिए जारी रखे जाने की क्षमता का खुलासा करना, लेखांकन की अहमियत के आधार पर या जब तक प्रबंधन कंपनी को बंद करने का इरादा रखता है या परिचालन जारी रखता है या ऐसा करने के लिए कोई वास्तविक विकल्प नहीं हो, फिर भी प्रबंधन की जिम्मेदारी रहेगी।

संबंधित कंपनी के निदेशक मंडल जिसमें समूह तथा इसकी सहयोगी और संयुक्त नियंत्रित कंपनियां शामिल हैं, के समेकित वित्तीय वक्तव्यों को तैयार करना कंपनी की जिम्मेदारी है। कंपनी की वित्तीय रिपोर्टिंग प्रक्रिया की देखरेख के लिए निदेशक मंडल भी जिम्मेदार हैं।

समेकित वित्तीय विवरणों की लेखापरीक्षा के लिए ऑडिटर की जिम्मेदारियां

हमारा उद्देश्य इस बारे में उचित आश्वासन प्राप्त करना है कि क्या समेकित वित्तीय विवरण एक समग्र रूप में बड़ी गलती से मुक्त हैं, चाहे धोखाधड़ी या त्रुटि के कारण हो और ऑडिटर की रिपोर्ट जारी किया जाने में हमारी राय भी शामिल है। उचित आश्वासन उच्च स्तर का आश्वासन है, लेकिन यह गारंटी नहीं है कि लेखामानक के अनुसार किया गया ऑडिट हमेशा किसी बड़ी गलती होने का पता लगाएगा। गलतफहमी धोखाधड़ी या त्रुटि से उत्पन्न हो सकती है और माना जाता है कि यदि व्यक्तिगत रूप से या कुल मिलाकर, वे उचित रूप से इन समेकित वित्तीय वक्तव्यों के आधार पर लिए गए उपयोगकर्ताओं के आर्थिक निर्णयों को प्रभावित करने की उम्मीद कर सकते हैं।

लेखामानक के अनुसार ऑडिट के एक भाग के रूप में हम पेशेवर निर्णय लेते हैं और पूरे ऑडिट के दौरान पेशेवर संदेह रखते हैं। हम यह विचार भी रखते हैं कि:

- समेकित वित्तीय विवरणों में हम महत्वपूर्ण त्रुटियों गडबड़ी को चिन्हित करके जोखिमों का आकलन करते हैं चाहे ये धोखाधड़ी या त्रुटि के कारण हो, तब हम उन जोखिमों के लिए जिम्मेदार ऑडिट प्रक्रियाओं का डिजाइन और निष्पादित करते हैं और ऑडिट हेतु साक्ष्य प्राप्त करते हैं जो हमारे मत को आधार प्रदान करने के लिए पर्याप्त और उचित हो। धोखाधड़ी के कारण होने वाली महत्वपूर्ण गडबड़ी जोखिम त्रुटि के परिणामस्वरूप होने वाले से अधिक खतरनाक होती है क्योंकि धोखाधड़ी में मिलीभगत, जालसाजी, जानबूझकर चूक, गलत बयानी, या आंतरिक नियंत्रण की विफलता शामिल हो सकती है।
- परिस्थितियों के उपयुक्त लेखापरीक्षा प्रक्रियाओं का डिजाइन करने के लिए प्रासंगिक आंतरिक वित्तीय नियंत्रणों की समझ आवश्यक है। अधिनियम की धारा 143 (3) (i) के तहत हम इस पर अपनी राय व्यक्त करने के लिए भी जिम्मेदार हैं कि क्या समूह और इसकी सहयोगी तथा संयुक्त नियंत्रित कंपनियों के पास पर्याप्त आंतरिक वित्तीय नियंत्रण प्रणाली है और वह परिचालन में प्रभावी है।
- उपयोग की गई लेखांकन नीतियों की उपयुक्तता और प्रबंधन द्वारा किए गए लेखांकन अनुमानों और संबंधित खुलासों की तर्कशीलता का मूल्यांकन करना।
- लेखांकन हेतु प्रबंधन की चिंताओं की उपयुक्तता पर निष्कर्ष निकाला है और प्राप्त ऑडिट साक्ष्य के आधार पर, क्या एक घटना या शर्तों से संबंधित मुख्य अनिश्चितता मौजूद है जो समूह और इसकी सहयोगी तथा संयुक्त नियंत्रित कंपनियों की क्षमता पर महत्वपूर्ण संदेह डाल सकती है, यह एक चिंता का विषय है। यदि हम निष्कर्ष निकालते हैं कि एक मुख्य अनिश्चितता मौजूद है, तो हमें अपने ऑडिटर की रिपोर्ट में समेकित वित्तीय वक्तव्यों में संबंधित खुलासे पर ध्यान देने की आवश्यकता है और यदि ऐसा है तो इस तरह के खुलासे हमारी राय को संशोधित करने के अपर्याप्त हैं। हमारे निष्कर्ष हमारे लेखापरीक्षक की रिपोर्ट की तारीख तक प्राप्त ऑडिट साक्ष्य पर आधारित हैं। हालांकि, भविष्य में होने वाली घटनाओं या स्थितियों से समूह और उसके सहयोगी तथा संयुक्त रूप से नियंत्रित कंपनियां एक चिंता का विषय बन सकती है।
- प्रकटीकरण सहित समेकित वित्तीय विवरणों की समग्र प्रस्तुति, संरचना का मूल्यांकन करना और यह देखना कि क्या समेकित वित्तीय विवरण अंतर्निहित लेनदेन और घटनाओं को इस तरह से दर्शाते हैं जिससे निष्पक्ष प्रस्तुति प्राप्त हो।
- समूह और इसकी सहयोगियों एवं संयुक्त नियंत्रित कंपनी की व्यावसायिक गतिविधियों की वित्तीय जानकारी और समेकित वित्तीय विवरणों पर एक राय व्यक्त करने के लिए पर्याप्त उपयुक्त ऑडिट साक्ष्य प्राप्त किया गया। हम ऐसी संस्थाओं के वित्तीय वक्तव्यों के ऑडिट की

दिशा, पर्यवेक्षण और प्रदर्शन के लिए जिम्मेदार हैं, जिनमें से समेकित वित्तीय वक्तव्यों में हम स्वतंत्र ऑडिटर हैं। समेकित वित्तीय वक्तव्यों में शामिल अन्य संस्थाओं के लिए, जिन्हें अन्य लेखा परीक्षकों द्वारा ऑडिट किया गया है। इस तरह के अन्य ऑडिटर उनके द्वारा किए गए ऑडिट की दिशा, पर्यवेक्षण और प्रदर्शन के लिए अचूक बने रहते हैं। हम अपनी ऑडिट राय के लिए पूरी तरह जिम्मेदार हैं।

समेकित वित्तीय विवरणों में प्रधानता गलतफहमी ही प्रमुख होती है, जो व्यक्तिगत रूप से या समय रूप में हो, यह संभव बनाता है कि वित्तीय विवरणों के यथोचित जानकार उपयोगकर्ता के आर्थिक निर्णय प्रभावित किए जा सकते हैं। हम (i) अपने ऑडिट कार्य के दायरे की योजना बनाने और (हमारे कार्यों के परिणामों का मूल्यांकन करने में) और (ii) वित्तीय विवरणों में चिन्हित किए गए विवरण के प्रभाव का मूल्यांकन मात्रात्मक भौतिकता और गुणात्मक कारकों पर विचार करते हैं।

हम धारक कंपनी के शासन के साथ आरोपित उन अन्य मामलों को संप्रेषित करते हैं जो ऑडिट प्लान्ड स्कोप, समय और महत्वपूर्ण ऑडिट निष्कर्षों के साथ आंतरिक नियंत्रण में चिन्हित की गई और दूसरी कंपनियों के समेकित वित्तीय विवरण, जिनके हम स्वतंत्र लेखापरीक्षक हैं और जिसमें महत्वपूर्ण कमियां शामिल हैं।

हमने स्वतंत्रता के संबंध में प्रासंगिक नैतिक आवश्यकताओं का साथ अनुपालन किया है और उन सभी रिश्तों और अन्य मामलों के साथ संवाद करने के लिए जिन्हें हमारी स्वतंत्रता और जहां लागू हो, संबंधित सुरक्षा उपायों को सहन करने के लिए उचित माना जा सकता है।

शासन करने पर लगाए आरोपों के मामलों से, हम उन मामलों को निर्धारित करते हैं जो वर्तमान अवधि के समेकित वित्तीय विवरणों की लेखापरीक्षा में सबसे अधिक महत्व रखते हैं और प्रमुख लेखापरीक्षा के मामले हैं। हम अपने लेखापरीक्षक की रिपोर्ट में इन मामलों का वर्णन जब तक सार्वजनिक प्रकटीकरण को पूरा नहीं होता या जब अत्यंत दुर्लभ परिस्थितियों में की कानून या विनियमन के मामले में, तब हम यह निर्धारित करते हैं कि किसी मामले को हमारी रिपोर्ट में संप्रेषित नहीं किया जाना चाहिए क्योंकि ऐसा करने से दुष्परिणामों का यथोचित परिणाम अपेक्षित होगा। इस तरह के संप्रेषण से सबसे अधिक सार्वजनिक हित होगा।

मामले का जोर

हम निम्नलिखित मामलों पर ध्यान आकर्षित करते हैं -

1. भारतीय कंटेनर निगम लिमिटेड

ए) नोट 38(ए) का 38.2 और 58 देखें, जो कंपनी के आकलन के आधार पर भारतीय रेलवे को पट्टे पर दी गई भूमि के लिए भूमि लाइसेंस शुल्क के भुगतान का वर्णन करता है और अंतिम नहीं है। पट्टे की शर्तों की अनिश्चितता को देखते हुए, उपयोग के अधिकार (आरओयू) का आकलन इंड एस 116 के तहत अपेक्षित नहीं किया गया है।

बी) विविध देनदारों, विविध लेनदारों और रेलवे सहित अन्य पार्टियों को अग्रिम की शेष राशि पुष्टि और समाधान के अधीन है, जैसाकि नोट संख्या 69 (बी) में संदर्भित है। इनमें 3 वर्ष से अधिक का बकाया शामिल है। उसी का प्रभाव पता लगाने योग्य नहीं है।

2. पंजाब लॉजिस्टिक्स इन्फ्रास्ट्रक्चर लिमिटेड

लेखापरीक्षा के तहत वर्ष के दौरान, अनुबंध के आधार पर काम पर रखे गए कर्मचारियों को भुगतान किए गए 1711 हजार रुपये के संविदा कर्मचारी शुल्क सहित कर्मचारी लाभ व्यय का खुलासा लाभ और हानि के विवरण में 'अन्य व्यय' शीर्ष के तहत किया गया है।

3. फ्रेश एंड हेल्दी इंटरप्राइजेज लिमिटेड

(क) विविध देनदारों के संबंध में उनके वित्तीय विवरणों के नोट संख्या 8 (सी) में विभिन्न देनदारों के खिलाफ दायर मुकदमे के परिणाम से संबंधित अनिश्चितता है। कंपनी ने इस संबंध में उचित कार्रवाई की है।

- (बी) नोट सं. 8(ए) का वित्तीय विवरण, भारती वालमार्ट एग्री सिस्टम से ग्राहक के रूप में वसूली योग्य राशि 3,00,036 रु है जो पिछले तीन वर्षों से अधिक समय से बकाया है। भारती वालमार्ट एग्री सिस्टम के खिलाफ कंपनी ने वसूली का कोई मुकदमा दायर नहीं किया है। लिमिटेशन अधिनियम 1963 के तहत कानूनी कार्रवाई शुरू करने की समय सीमा पहले ही समाप्त हो चुकी है। वसूली के सारे प्रयास पूरे करने के बाद कंपनी को वित्त वर्ष 2022-23 में इसे बटटे खाते में डालने पर विचार करना चाहिए।
- (सी) उनके वित्तीय विवरण के नोट सं. 22 के अनुसार, कंपनी ने 2017-18 से कंटेनर कॉरपोरेशन में स्थाई रूप में एबजार्ब कर्मचारियों को ग्रेचुटी के रूप में देय 33,39,523 रु का प्रावधान किया है। यह प्रावधान 2017-18 से लेखा पुस्तकों में लंबित है। हमें दिए गए स्पष्टीकरण के अनुसार, कर्मचारी कंपनी के दिशा निदेशों के अनुसार कम्प्यूटेड राशि को कंटेनर कॉरपोरेशन में ग्रेचुटी के रूप में अंतरण के हकदार है। इस देनदारी पर कार्रवाई की जरूरत है।
- (डी) उनके वित्तीय विवरण के नोट सं. 22 के अनुसार, कंपनी द्वारा 2017-18 से कंटेनर कॉरपोरेशन में स्थाईरूप से एबजार्ब हुए कर्मचारियों को देय छुट्टी नकदी हेतु 40,10,472 रु का प्रावधान किया है। हमें दिए गए विवरण के अनुसार, कंपनी की अर्जित अवकाश नियम के प्रावधानों के अंतर्गत अर्जित अवकाश नकदीकरण का प्रावधान किया गया है। इस देनदारी पर कार्रवाई करने की आवश्यकता है।

4. कॉनकॉर एयर लिमिटेड

- ए) जबकि पुस्तकों के अनुसार राजस्व, दाखिल जीएसटी रिटर्न के साथ मेल खाता है, हालांकि, पुस्तकों के अनुसार और अधिकारियों के साथ दायर जीएसटी रिटर्न के अनुसार प्राप्त इनपुट में अंतर है। हालांकि, वित्त वर्ष 2020-21 के लिए जीएसटी वार्षिक रिटर्न में दर्शाए गए आंकड़ों से इसकी पुष्टि नहीं होती है। इसके अलावा, पुस्तकों के अनुसार इनपुट को GSTR 2A रिपोर्ट के माध्यम से कंपनी के GSTIN के तहत उपलब्ध ऑनलाइन क्रेडिट के साथ मिलान करने की आवश्यकता है।
- बी) देनदारों, विक्रेताओं, ग्राहकों से प्राप्त अग्रिम, ग्राहकों को देय टीडीएस समाशोधन खाता आदि से संबंधित शेष राशि पुष्टि के अधीन है। उनके वित्तीय विवरणों की नोट संख्या 36 देखें। इसके अलावा, टीडीएस समाशोधन खाते में 3 वर्षों से अधिक के लिए लंबित शेष राशि शामिल है और इसमें उन पार्टियों के शेष भी शामिल हैं जिनके साथ किसी भी वसूली के लिए पार्टियों से कोई लेन-देन या मांग नहीं है।
- सी) जबकि कंपनी "कॉर्पोरेट सोशल रिस्पॉन्सिबिलिटी" के लिए शुद्ध लाभ के निर्धारित प्रतिशत के अनुसार आवश्यक राशि खर्च करने की दिशा में काम कर रही है, हालांकि, कंपनी वित्तीय वर्ष 2021-22 के भीतर आवश्यक राशि खर्च नहीं कर सकी। 1.60 लाख रुपये की शेष राशि खर्च करने की आवश्यकता है (उनके वित्तीय विवरणों का नोट 39 देखें)।
- डी) नि.व. 2019-20 के लिए 22.36 लाख रुपये और नि.व. 2015-16 के लिए 0.89 लाख रुपये [बाद के चरण में कंपनी के आयकर लॉगिन (फॉर्म 26एएस) के तहत परिलक्षित होने वाली राशि] को नोट संख्या 5 के तहत आयकर वापसी योग्य माना गया है। हालांकि, आयकर विवरणी को उसी का दावा करने के लिए संशोधित नहीं किया गया है और उसे संशोधित करने के लिए समय वर्जित कर दिया गया है। इसलिए, राशि की वसूली नहीं हो सकती है जैसा कि अंतिम खातों में दावा किया गया है।
- ई) कंपनी की लेखा नीति के अनुसार, एसएलएम आधार पर अनुसूची 2 के प्रावधानों के अनुसार मूल्यहास प्रदान किया जाएगा। इसलिए, उनके वित्तीय विवरणों के नोट-40 की ओर ध्यान आकर्षित किया जाता है, जिसमें कंपनी ने घोषित किया है कि संपत्ति के मूल्य के कारण रु 1 एमआईएल के साथ रियायत समझौते की समाप्ति तिथि पर, इसने कंपनी अधिनियम के अनुसार उपयोगी जीवन के आधार पर या एमआईएल के साथ रियायत व्यवस्था की अवधि, जो भी कम हो, के आधार पर मूल्यहास लिया है।
- एफ) कंपनी के देनदारों पर शेष 75.39 लाख रुपये की राशि है जो मेसर्स जेट एयरवेज से संबंधित है। उक्त देनदार समाधान प्रक्रिया के अधीन है और कंपनी ने समाधान पेशेवर द्वारा स्वीकृत राशि के विरुद्ध एनसीएलएटी में अपील दायर करने का निर्णय लिया है (उनके वित्तीय विवरणों का नोट-43 देखें)। तथापि, कंपनी ने निर्दिष्ट राशि के विरुद्ध संदिग्ध ऋणों के लिए कोई प्रावधान नहीं किया है।

जी) वित्तीय विवरणों के नोट संख्या 41 की ओर ध्यान आकर्षित किया जाता है, जो इंगित करता है कि बोर्ड ने कॉनकॉर एआईआर लिमिटेड के रियायती अधिकारों और अचल संपत्तियों के हस्तांतरण और बिक्री पर विचार करने का निर्णय लिया है। एमआईएएल के साथ रियायत की अवधि जनवरी 2026 तक है, लेकिन कॉनकॉर एयर लिमिटेड के हित में, रियायत अवधि की समाप्ति से पहले समाप्ति पर विचार किया जा रहा है। कंपनी अन्य व्यावसायिक विकल्पों पर विचार कर रही है; हालाँकि, वर्तमान में यह एकमात्र व्यवसाय है जिसे कंपनी संभाल रही है, इसलिए, भविष्य में व्यवसाय को जारी रखना अन्य व्यावसायिक अवसरों की मजबूती पर निर्भर करेगा।

जैसाकि बिंदु में कहा गया है, यह घटना इंगित करती है कि कंपनी की पहले के कारोबार में जारी रखने की क्षमता पर एक भौतिक अनिश्चितता मौजूद है।

उपर्युक्त मामलों के संबंध में हमारी राय में कोई बदलाव नहीं किया गया है।

अन्य मामला

हमने 4 सहायक कंपनियों के वित्तीय विवरणों/वित्तीय सूचनाओं का ऑडिट नहीं किया, जिनके वित्तीय विवरण/वित्तीय जानकारी 31 मार्च 2022 को कुल 441.18 करोड़ रुपये की कुल संपत्ति को दर्शाती हैं, कुल राजस्व 97.91 करोड़ और शुद्ध नकदी प्रवाह रु (0.68) करोड़ रुपये उस तारीख को समाप्त वर्ष के लिए, जैसा कि समेकित वित्तीय विवरणों में माना गया है। समेकित वित्तीय विवरणों में रुपये के शुद्ध लाभ में समूह का हिस्सा भी शामिल है। 31 मार्च 2022 को समाप्त वर्ष के लिए 2.82 करोड़, जैसा कि समेकित वित्तीय विवरणों में माना गया है, 3 संयुक्त रूप से नियंत्रित इकाई के संबंध में, जिनके वित्तीय विवरण/वित्तीय जानकारी का हमारे द्वारा ऑडिट नहीं किया गया है। इन वित्तीय विवरणों/वित्तीय सूचनाओं की लेखापरीक्षा अन्य लेखापरीक्षकों द्वारा की गई है, जिनकी रिपोर्ट प्रबंधन द्वारा हमें प्रस्तुत की गई है और समेकित वित्तीय विवरणों पर हमारी राय इस प्रकार है कि यह इन सहायक कंपनियों के संबंध में शामिल राशियों और प्रकटीकरणों से संबंधित है और संयुक्त रूप से नियंत्रित है। संस्थाओं और अधिनियम की धारा 143 की उप-धारा (3) और (11) के संदर्भ में हमारी रिपोर्ट, जहां तक यह उपरोक्त सहायक कंपनियों और संयुक्त रूप से नियंत्रित संस्थाओं से संबंधित है, पूरी तरह से अन्य लेखा परीक्षकों की रिपोर्ट पर आधारित है।

समेकित वित्तीय विवरणों में 31 मार्च 2022 को समाप्त वर्ष के लिए 21.07 करोड़ रुपये के शुद्ध लाभ में समूह का हिस्सा भी शामिल है जैसा कि समेकित वित्तीय विवरणों में माना गया है, नौ (9) संयुक्त रूप से नियंत्रित संस्थाओं के संबंध में, जिनके वित्तीय विवरण / वित्तीय जानकारी की हमारे द्वारा लेखा परीक्षा नहीं की गई है। इन वित्तीय विवरणों/वित्तीय सूचनाओं का लेखा-जोखा नहीं किया जाता है और प्रबंधन और समेकित वित्तीय विवरणों पर हमारी राय द्वारा हमें प्रस्तुत किया गया है, जहां तक यह इन सहायक कंपनियों और संयुक्त रूप से नियंत्रित संस्थाओं और हमारी रिपोर्ट के संबंध में शामिल राशियों और प्रकटीकरण से संबंधित है। अधिनियम की धारा 143 की उप-धाराओं (3) और (11) के संदर्भ में अब तक यह उपरोक्त सहायक कंपनियों और संयुक्त रूप से नियंत्रित संस्थाओं से संबंधित है, पूरी तरह से ऐसे अलेखापरीक्षित वित्तीय विवरणों / वित्तीय जानकारी पर आधारित है। हमारी राय में और प्रबंधन द्वारा हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, यह वित्तीय विवरण / वित्तीय जानकारी समूह के लिए महत्वपूर्ण नहीं है।

समेकित वित्तीय विवरणों पर हमारी राय और नीचे दी गई अन्य कानूनी और नियामक आवश्यकताओं पर हमारी रिपोर्ट उपरोक्त मामलों प्रबंधन द्वारा इस संबंध में किए गए कार्यों और अन्य लेखा परीक्षकों की रिपोर्ट और प्रमाणित वित्तीय विवरण / वित्तीय जानकारी पर हमारी निर्भरता के संबंध में संशोधित नहीं है।

अन्य कानूनी और नियामक आवश्यकताओं पर रिपोर्ट

1. अधिनियम की धारा 143(3) के अनुसार, हम यह रिपोर्ट देते हैं कि

- ए. हमने पूर्वोक्त समेकित वित्तीय विवरणों की हमारी लेखापरीक्षा के प्रयोजनों के लिए आवश्यक सभी जानकारी और स्पष्टीकरण मांगे हैं और प्राप्त किए हैं जो हमारे सर्वोत्तम ज्ञान और विश्वास के लिए आवश्यक थे।
- बी. हमारी राय में पूर्वोक्त समेकित वित्तीय विवरण तैयार करने के संबंध में कानून द्वारा अपेक्षित उचित लेखा पुस्तकों को रखा गया है, जैसाकि उन पुस्तकों और अन्य लेखा परीक्षकों की रिपोर्टों की हमारी जांच से प्रतीत होता है।

- सी. समेकित बैलेंस शीट, लाभ और हानि का समेकित विवरण [अन्य व्यापक आय सहित], इक्विटी में परिवर्तन का समेकित विवरण और इस रिपोर्ट द्वारा निपटाए गए समेकित कैश फ्लो स्टेटमेंट के उद्देश्य के लिए बनाए गए खाते की प्रासंगिक पुस्तकों के अनुरूप हैं।
- डी. हमारी राय में उपरोक्त समेकित वित्तीय विवरण अधिनियम की धारा 133 के तहत निर्दिष्ट भारतीय लेखामानक का अनुपालन करते हैं।
- ई. अधिसूचना संख्या के अनुसार जी.एस.आर. 463 (ई) दिनांक 5 जून 2015 को कॉर्पोरेट मामलों के मंत्रालय द्वारा जारी किया गया, निदेशकों की अपात्रता के संबंध में अधिनियम की धारा 164(2) होल्डिंग कंपनी पर लागू नहीं है क्योंकि यह एक सरकारी कंपनी है। भारत में निगमित अपनी सहायक कंपनियों, सहयोगी कंपनियों और संयुक्त रूप से नियंत्रित कंपनियों के सांविधिक लेखा परीक्षकों की रिपोर्ट के आधार पर भारत में निगमित समूह की कंपनियों, इसकी सहयोगी कंपनियों और संयुक्त रूप से नियंत्रित कंपनियों में से कोई भी निदेशक 31 मार्च 2022 को अयोग्य घोषित नहीं किया गया है। अधिनियम की धारा 164(2) के तहत निदेशक के रूप में नियुक्त किया जा रहा है।
- एफ. समूह की वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रणों की पर्याप्तता और ऐसे नियंत्रणों की परिचालन प्रभावशीलता के संबंध में "अनुलग्नक - ए" में हमारी अलग रिपोर्ट देखें।
- जी. अधिनियम की धारा 143 की उप धारा (5) के अनुसार भारत के नियंत्रक एवं महालेखापरीक्षक द्वारा जारी निर्देशों का अनुपालन 'अनुलग्नक-बी' के रूप में संलग्न है।
- एच. अधिसूचना संख्या जी.एस.आर. के अनुसार लेखापरीक्षक की रिपोर्ट में शामिल किए जाने वाले अन्य मामलों के संबंध में 463(ई) दिनांक 5 जून 2015, कॉर्पोरेट मामलों के मंत्रालय द्वारा प्रबंधकीय पारिश्रमिक के संबंध में अधिनियम की धारा 197(16) जारी किया गया है, जो होल्डिंग कंपनी पर लागू नहीं है क्योंकि यह एक सरकारी कंपनी है। भारत में निगमित इसकी सहायक कंपनियों, सहयोगी कंपनियों और संयुक्त रूप से नियंत्रित कंपनियों के सांविधिक लेखा परीक्षकों की रिपोर्ट के आधार पर, संबंधित कंपनियों द्वारा उनके निदेशकों को वर्ष के दौरान भुगतान किया गया पारिश्रमिक अधिनियम की धारा 197 के प्रावधानों के अनुसार है।
- आई. कंपनी (लेखापरीक्षा और लेखा परीक्षक) नियम, 2014 के नियम 11 के अनुसार लेखापरीक्षक की रिपोर्ट में शामिल किए जाने वाले अन्य मामलों के संबंध में, हमारी राय में और हमारी सर्वोत्तम जानकारी और हमें दिए गए स्पष्टीकरण के अनुसार:
- समेकित वित्तीय विवरण समूह के सहयोगियों और संयुक्त रूप से नियंत्रित संस्थाओं की समेकित वित्तीय स्थिति पर लंबित मुकदमों के प्रभाव का खुलासा करते हैं- समेकित वित्तीय विवरणों के लिए नोट 48 देखें।
 - समूह, उसके सहयोगियों और संयुक्त रूप से नियंत्रित संस्थाओं को व्युत्पन्न अनुबंधों सहित दीर्घकालिक अनुबंधों पर कोई वास्तविक नुकसान नहीं हुआ है।
 - होल्डिंग कंपनी और उसकी सहायक कंपनियों, सहयोगी कंपनियों और भारत में शामिल संयुक्त रूप से नियंत्रित कंपनियों द्वारा निवेशक शिक्षा और संरक्षण कोष में अंतरित करने के लिए आवश्यक राशि के हस्तांतरण में कोई देरी नहीं हुई है।
 - (ए) कंपनी के प्रबंधन ने हमें बताया है कि उनके सर्वोत्तम ज्ञान और विश्वास के अनुसार, कोई भी फंड (जो व्यक्तिगत रूप से या कुल मिलाकर) को उन्नत या उधार या निवेश नहीं किया गया है (या तो उधार ली गई धनराशि या शेयर प्रीमियम या किसी अन्य से कंपनी या ऐसी किसी भी सहायक कंपनी या संयुक्त रूप से नियंत्रित संस्थाओं द्वारा विदेशी संस्था ("मध्यस्थ") सहित किसी अन्य व्यक्ति या संस्था में, इस समझ के साथ, चाहे लिखित रूप में दर्ज किया गया हो या अन्यथा, मध्यस्थ, प्रत्यक्ष या परोक्ष रूप से किसी भी तरह से पहचाने गए अन्य व्यक्तियों या संस्थाओं में या कंपनी या ऐसी किसी सहायक कंपनी ("अल्टीमेट बेनिफिशरीज") की ओर से किसी भी तरह से उधार या निवेश करें या अंतिम लाभार्थियों की ओर से कोई गारंटी, सुरक्षा या इस तरह की कोई गारंटी प्रदान करें।
- (बी) कंपनी के प्रबंधन ने हमें रिप्रजेंट किया है कि उनके सर्वोत्तम ज्ञान और विश्वास के अनुसार, कंपनी या ऐसी किसी सहायक कंपनी या संयुक्त रूप से नियंत्रित कोई भी फंड (जो व्यक्तिगत रूप से या कुल मिलाकर महत्वपूर्ण है) प्राप्त नहीं हुआ है। विदेशी संस्था ("फंडिंग पार्टियां") सहित किसी भी व्यक्ति या संस्था से, इस समझ के साथ कि कंपनी या ऐसी कोई भी सहायक कंपनी, प्रत्यक्ष या अप्रत्यक्ष रूप से, अन्य व्यक्तियों या संस्थाओं में उधार

या निवेश करेगी। फंडिंग पार्टी ("अंतिम लाभार्थी") द्वारा या उसकी ओर से किसी भी तरीके से पहचान की गई है या अंतिम लाभार्थियों की ओर से कोई गारंटी, सुरक्षा या इसी तरह की कोई गारंटी प्रदान करता है।

दो सहायक कंपनियों के संबंधित लेखा परीक्षक अर्थात मैसर्स फ्रेश एंड हेल्दी इंटरप्राइजेज लिमिटेड और कॉनकॉर एयर लिमिटेड ने अपनी लेखापरीक्षा रिपोर्ट में इन मामलों के संबंध में कोई टिप्पणी नहीं की है।

(सी) कंपनी पर हमारे द्वारा निष्पादित परिस्थितियों में उचित और उपयुक्त मानी गई लेखापरीक्षा प्रक्रियाओं के आधार पर, हमारे ध्यान में ऐसा कुछ भी नहीं आया है जिससे हमें विश्वास हो कि नियम 11 (ई) के उप-खंड (i) और (ii) उपरोक्त (ए) और (बी) के तहत प्रदान किए गए अनुसार कोई भी सामग्री गलत विवरण है।

(v) जैसा कि समेकित वित्तीय विवरणों के नोट 20.2 में कहा गया है

- (ए) पिछले वर्ष में प्रस्तावित अंतिम लाभांश, वर्ष के दौरान कंपनी द्वारा घोषित और भुगतान किया गया जो अधिनियम की धारा 123 के अनुसार लागू है।
- (बी) वर्ष के दौरान और इस रिपोर्ट की तारीख तक कंपनी द्वारा घोषित और भुगतान किया गया अंतरिम लाभांश अधिनियम की धारा 123 के अनुपालन में है।
- (सी) कंपनी के निदेशक मंडल ने वर्ष के लिए अंतिम लाभांश प्रस्तावित किया है जो आगामी वार्षिक आम बैठक में सदस्यों के अनुमोदन के अधीन है। प्रस्तावित लाभांश की राशि अधिनियम की धारा 123 के अनुसार लागू है।

कृते एस.एन.नंदा एंड कंपनी

चार्टर्ड अकाउन्टेंट्स

एफआर नं. 000685 एन

दिनांक : 19 मई, 2022

स्थान : नई दिल्ली

हस्ता./-

(एस.एन.नंदा)

साझेदार

सदस्य संख्या 005909

यूडीआईएन: 22005909AJGHRW8625

लेखापरीक्षकों की रिपोर्ट का अनुलग्नक - ए

समदिनांक की हमारी रिपोर्ट के "अन्य कानूनी और नियामक अपेक्षाओं पर रिपोर्ट" के शीर्षक के अंतर्गत अनुच्छेद 1 (एफ) का संदर्भ कंपनी अधिनियम 2013 ('अधिनियम') की धारा 143 की उपधारा 3 के अनुच्छेद (i) के अंतर्गत आंतरिक वित्तीय नियंत्रण पर रिपोर्ट

भारतीय कंटेनर निगम लिमिटेड ('धारक कंपनी') तथा इसकी सहायक (धारक कंपनी तथा सहायक को मिलाकर 'समूह' संदर्भित किया है) सहयोगी तथा संयुक्त उद्यम जो उस समय भारत में निगमित थी, की वित्तीय रिपोर्ट पर आंतरिक वित्तीय नियंत्रण की लेखापरीक्षा दिनांक 31 मार्च, 2022 को समेकित वित्तीय विवरणों के अनुरूप कर ली गई है।

आंतरिक वित्तीय नियंत्रण पर प्रबंधन का दायित्व

होलडिंग कंपनी के संबंधित निदेशक मंडल / प्रबंधन, इसकी सहायक कंपनियों, इसके सहयोगी और संयुक्त रूप से नियंत्रित संस्थाएं जो भारत में निगमित कंपनियां हैं, द्वारा स्थापित वित्तीय रिपोर्टिंग मानदंडों पर आंतरिक नियंत्रण के आधार पर आंतरिक वित्तीय नियंत्रण स्थापित करने और बनाए रखने के लिए जिम्मेदार हैं। इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ("आईसीएआई") द्वारा जारी वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रणों की लेखापरीक्षा पर मार्गदर्शन नोट में रुके हुए आंतरिक नियंत्रण के आवश्यक घटकों पर विचार करने वाली संबंधित कंपनियां।

इन जिम्मेदारियों में पर्याप्त आंतरिक वित्तीय नियंत्रणों का डिजाइन कार्यान्वयन और रखरखाव शामिल है जो संबंधित कंपनी की नीतियों का पालन करने, अपनी संपत्ति की सुरक्षा, धोखाधड़ी और त्रुटियों की रोकथाम और पता लगाने सहित अपने व्यवसाय के व्यवस्थित और कुशल संचालन को सुनिश्चित करने के लिए प्रभावी ढंग से काम कर रहे थे। लेखांकन रिकॉर्ड की सटीकता और पूर्णता और अधिनियम के तहत आवश्यक विश्वसनीय वित्तीय जानकारी की समय पर तैयारी है।

लेखापरीक्षकों के दायित्व

हमारी जिम्मेदारी समूह और उसके सहयोगियों और संयुक्त रूप से नियंत्रित संस्थाओं की वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रणों पर एक राय व्यक्त करना है, हमारी लेखापरीक्षा के आधार पर हमने वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रणों की लेखापरीक्षा पर मार्गदर्शन नोट के अनुसार हमारी लेखापरीक्षा की है (ICAI द्वारा जारी "मार्गदर्शन नोट") और ICAI द्वारा जारी किए गए ऑडिटिंग पर मानक और कंपनी अधिनियम, 2013 की धारा 143(10) के तहत निर्धारित माना जाता है, दोनों द्वारा जारी आंतरिक वित्तीय नियंत्रणों के ऑडिट के लिए लागू सीमा तक इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया। उन मानकों और मार्गदर्शन नोट के लिए आवश्यक है कि हम नैतिक आवश्यकताओं का अनुपालन करें और इस बारे में उचित आश्वासन प्राप्त करने के लिए योजना बनाएं और लेखा परीक्षा करें कि क्या वित्तीय रिपोर्टिंग पर पर्याप्त आंतरिक वित्तीय नियंत्रण स्थापित और बनाए रखा गया था और यदि ऐसे नियंत्रण सभी भौतिक मामलों में प्रभावी ढंग से संचालित होते हैं।

हमारे ऑडिट में वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण प्रणाली की पर्याप्तता और उनकी परिचालन प्रभावशीलता के बारे में ऑडिट साक्ष्य प्राप्त करने के लिए प्रदर्शन प्रक्रियाएं शामिल हैं। वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रणों की हमारी लेखापरीक्षा में वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रणों की समझ प्राप्त करना शामिल है, जो जोखिम का आकलन करता है कि एक भौतिक कमजोरी मौजूद है और मूल्यांकन किए गए जोखिम के आधार पर आंतरिक नियंत्रण के डिजाइन और संचालन प्रभावशीलता का परीक्षण और मूल्यांकन करना शामिल है। चुनी गई प्रक्रियाएं लेखापरीक्षक के निर्णय पर निर्भर करती हैं, जिसमें वित्तीय विवरणों के महत्वपूर्ण गलत विवरण के जोखिमों का आकलन शामिल है, चाहे वह धोखाधड़ी या त्रुटि के कारण हो।

हमारा मानना है कि हमने जो ऑडिट साक्ष्य प्राप्त किया है, वह समूह और उसके सहयोगियों और संयुक्त रूप से नियंत्रित संस्थाओं की वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण प्रणाली पर हमारी ऑडिट राय के लिए आधार प्रदान करने के लिए पर्याप्त और उपयुक्त है।

वित्तीय रिपोर्ट पर आंतरिक वित्तीय नियंत्रण का अर्थ

वित्तीय रिपोर्टिंग पर कंपनी का आंतरिक वित्तीय नियंत्रण एक ऐसी प्रक्रिया है जिसे आम तौर पर स्वीकृत लेखा सिद्धांतों के अनुसार वित्तीय रिपोर्टिंग की विश्वसनीयता और बाहरी उद्देश्यों के लिए वित्तीय विवरण तैयार करने के संबंध में उचित आश्वासन प्रदान करने के लिए डिज़ाइन किया गया है। वित्तीय रिपोर्टिंग पर कंपनी के आंतरिक वित्तीय नियंत्रण में वे नीतियां और प्रक्रियाएं शामिल हैं जो (1) अभिलेखों के रखरखाव से संबंधित हैं, जो उचित विवरण में, कंपनी की संपत्ति के लेनदेन और स्वभाव को सटीक और निष्पक्ष रूप से दर्शाती हैं; (2) उचित आश्वासन प्रदान करें कि आम तौर पर स्वीकृत लेखांकन सिद्धांतों के अनुसार वित्तीय विवरण तैयार करने की अनुमति देने के लिए लेनदेन को आवश्यक रूप से दर्ज किया गया है, और कंपनी की प्राप्तियां और व्यय केवल कंपनी के प्रबंधन और निदेशकों के प्राधिकरण के अनुसार मोड में हैं; और (3) कंपनी की परिसंपत्तियों के अनधिकृत अधिग्रहण, उपयोग, या निपटान की रोकथाम या समय पर पता लगाने के संबंध में उचित आश्वासन प्रदान करते हैं जो वित्तीय विवरणों पर महत्वपूर्ण प्रभाव डाल सकते हैं।

वित्तीय रिपोर्ट पर आंतरिक वित्तीय नियंत्रण की स्वाभाविक सीमाएँ

वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण की अंतर्निहित सीमाओं के कारण मिलीभगत या अनुचित प्रबंधन नियंत्रण के ओवरराइड की संभावना सहित, त्रुटि या धोखाधड़ी के कारण सामग्री गलत विवरण हो सकता है और पता नहीं लगाया जा सकता है। इसके अलावा, भविष्य की अवधि के लिए वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण के किसी भी मूल्यांकन के अनुमान जोखिम के अधीन हैं कि वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण शर्तों में बदलाव के कारण अपर्याप्त हो सकता है, या यह कि नीतियों या प्रक्रियाओं के अनुपालन की डिग्री बिगड़ सकता है

मत

होलडिंग कंपनी की पूर्ण स्वामित्व वाली सहायक कंपनी कॉनकॉर एयर लिमिटेड की स्वतंत्र लेखा परीक्षक की रिपोर्ट के अनुसार, लेखा परीक्षक द्वारा निम्नलिखित भौतिक कमजोरियों की पहचान की गई है:

जबकि कंपनी ने वित्तीय रिपोर्टिंग पर कुछ आंतरिक वित्तीय नियंत्रण विकसित किया है और वित्तीय रिपोर्टिंग पर इस तरह के आंतरिक वित्तीय नियंत्रण 31 मार्च, 2022 तक प्रभावी ढंग से काम कर रहे थे, आंतरिक नियंत्रण पर आधारित एक व्यापक आंतरिक वित्तीय नियंत्रण मैनुअल के विकास की तत्काल आवश्यकता है। भारतीय चार्टर्ड एकाउंटेंट्स संस्थान द्वारा जारी वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रण की लेखा परीक्षा पर मार्गदर्शन नोट में उल्लिखित आंतरिक नियंत्रण के आवश्यक घटकों पर विचार करते हुए कंपनी द्वारा स्थापित वित्तीय रिपोर्टिंग मानदंड और विभिन्न माँड्यूल के आवधिक सत्यापन के लिए प्रक्रिया तैयार करना संदर्भित मैनुअल। उपरोक्त निष्कर्ष निम्नलिखित कमियों के आधार पर निकाला गया है: -

ए. कंपनी राजस्व लेखांकन और प्राप्तियों आदि के लेखांकन के लिए स्टैंडअलोन आईटी प्रणाली चला रही है जो वित्तीय पैकेज टैली के साथ एकीकृत नहीं है। डेटा की शुद्धता को सत्यापित करने के लिए कंपनी को दोनों को एकीकृत करने और आंतरिक नियंत्रण और लेखा परीक्षा प्रणाली को शामिल करने की आवश्यकता है।

बी. देनदारों और लेनदारों की पुष्टि प्राप्त करने की प्रणाली को मजबूत करने की आवश्यकता है।

सी. जीएसटी रिटर्न और पोर्टल पर उपलब्ध सूचनाओं के साथ इनपुट करों के मिलान की प्रणाली को मजबूत करने की जरूरत है।

डी. राजस्व के बदले प्राप्त अग्रिमों के साथ टीडीएस क्रेडिट और प्रमाणपत्रों की लेखांकन और मिलान की प्रणाली को मजबूत करने और नियमित अनुवर्ती कार्रवाई की बहुत आवश्यकता है।

होलडिंग कंपनी की पूर्ण स्वामित्व वाली सहायक कंपनी कॉनकॉर एयर लिमिटेड के संबंध में ऊपर उल्लिखित मामलों को छोड़कर, हमारी राय में और हमारी सर्वोत्तम जानकारी के अनुसार और हमें दिए गए स्पष्टीकरण के अनुसार, होलडिंग कंपनी, इसकी अन्य सहायक कंपनियां, इसके सहयोगी और संयुक्त रूप से नियंत्रित संस्थाएं, जो भारत में निगमित कंपनियां हैं, सभी भौतिक

मामलों में, वित्तीय रिपोर्टिंग पर एक पर्याप्त आंतरिक वित्तीय नियंत्रण प्रणाली है और वित्तीय रिपोर्टिंग पर इस तरह के आंतरिक वित्तीय नियंत्रण 31 मार्च 2022 तक प्रभावी ढंग से काम कर रहे थे। आईसीएआई द्वारा जारी वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रणों की लेखापरीक्षा पर मार्गदर्शन नोट में बताए गए आंतरिक नियंत्रण के आवश्यक घटकों पर विचार करते हुए संबंधित कंपनियों द्वारा स्थापित वित्तीय रिपोर्टिंग मानदंडों पर आंतरिक नियंत्रण।

वित्तीय रिपोर्टिंग पर आंतरिक वित्तीय नियंत्रणों की पर्याप्तता और परिचालन प्रभावशीलता पर अधिनियम की धारा 143(3) (i) के तहत हमारी उपरोक्त रिपोर्ट जहां तक यह चार (4) सहायक कंपनियों और तीन (3) संयुक्त रूप से नियंत्रित इकाई लेखा परीक्षित से संबंधित है। अन्य लेखा परीक्षकों द्वारा, ऐसी कंपनियों के लेखा परीक्षकों की संबंधित रिपोर्टों पर आधारित है और नौ (9) संयुक्त रूप से नियंत्रित संस्थाओं के संबंध में, प्रबंधन द्वारा प्रदान किए गए प्रमाणीकरण पर आधारित है। इस मामले में हमारी राय में कोई बदलाव नहीं किया गया है।

कृते एस.एन.नंदा एंड कंपनी

चार्टर्ड अकाउन्टेन्ट्स

एफआर नं. 000685 एन

दिनांक : 19 मई, 2022

स्थान : नई दिल्ली

हस्ता./-

(एस.एन.नंदा)

साझेदार

सदस्य संख्या 005909

यूडीआईएन: 22005909AJGHRW8625

अनुलग्नक - बी स्वतंत्र लेखा परीक्षकों की रिपोर्ट

सम तिथि की हमारी रिपोर्ट के "अन्य कानूनी और नियामक आवश्यकताओं पर रिपोर्ट" शीर्षक के तहत पैराग्राफ 1 (जी) का संदर्भ हमें दी गई जानकारी और स्पष्टीकरण के अनुसार हम निम्नानुसार रिपोर्ट करते हैं:

क्र.सं.	कंपनी अधिनियम, 2013 की धारा 143(5) के तहत निर्देश	प्रेक्षण/निष्कर्ष	वित्तीय विवरण पर प्रभाव
1	क्या आईटी प्रणाली के माध्यम से सभी लेखांकन लेनदेन को संसाधित करने के लिए कंपनी के पास प्रणाली है? यदि हां, तो आईटी प्रणाली के बाहर लेखांकन लेनदेन के प्रसंस्करण के वित्तीय प्रभावों के साथ-साथ खातों की सत्यता पर प्रभाव, यदि कोई हो, कहा जा सकता है।	<p>होल्टिंग कंपनी के पास आईटी प्रणाली यानी ओरेकल के माध्यम से सभी लेखांकन लेनदेन को संसाधित करने की प्रणाली है। होल्टिंग कंपनी की परिचालन प्रविष्टियां जैसे राजस्व, ग्राहक खाता बही खाता, पूर्व जमा खाते आदि को वित्तीय रिपोर्टिंग आईटी प्रणाली (अर्थात ओरेकल) के अलावा एक अलग आईटी प्रणाली (अर्थात डीटीएमएस, ईटीएमएस और सीसीएलएस) में दर्ज किया गया है। इसके अलावा, होल्टिंग कंपनी का पेट्रोल रैमको सिस्टम के माध्यम से बनाए रखा जाता है और मैक्सिमो के माध्यम से कंपनी के स्पेयर्स इन्वेंट्री को बनाए रखा जाता है।</p> <p>की गई लेखापरीक्षा प्रक्रियाओं के आधार पर और हमें दी गई जानकारी और स्पष्टीकरणों के अनुसार, आईटी प्रणाली के बाहर कोई भी लेखांकन लेनदेन संसाधित/किया नहीं गया है। तदनुसार, खातों की अखंडता पर कोई प्रभाव नहीं पड़ता है।</p> <p>सहायक कंपनी मैसर्स फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड: आईटी प्रणाली के माध्यम से लेखांकन लेनदेन को संसाधित करने के लिए कंपनी के पास प्रणाली है। कंपनी की परिचालन प्रविष्टियाँ जैसे राजस्व, ग्राहक खाता बही आदि, टैली प्राइम में दर्ज की गई हैं। भुगतान और कंपनी खाते टैली प्राइम में बनाए जाते हैं। वाणिज्यिक सॉफ्टवेयर के माध्यम से उत्पन्न आय को मासिक अंतराल पर अलग-अलग प्रविष्टियों के माध्यम से लेखांकन सॉफ्टवेयर में स्थानांतरित किया जाता है। हालांकि, टैली प्राइम में एकत्रित और पोस्ट की गई प्रविष्टियों की शुद्धता को सत्यापित करने के लिए कंपनी के पास पर्याप्त आंतरिक नियंत्रण और ऑडिट सिस्टम हैं।</p> <p>सहायक कंपनी मैसर्स कॉनकॉर एयर लिमिटेड: कंपनी राजस्व लेखांकन और प्राप्तियों आदि के लेखांकन के लिए स्टैंडअलोन आईटी प्रणाली चला रही है, जो वित्तीय पैकेज "टैली" के साथ एकीकृत नहीं है। कंपनी को डेटा की शुद्धता को सत्यापित करने के लिए दोनों को एकीकृत करने और आंतरिक नियंत्रण और लेखा परीक्षा प्रणाली को शामिल करने की आवश्यकता है।</p>	शून्य

		<p>सहायक कंपनी मैसर्स पंजाब लॉजिस्टिक्स एंड इन्फ्रास्ट्रक्चर लिमिटेड: आईटी प्रणाली के माध्यम से सभी लेखांकन लेनदेन को संसाधित करने के लिए कंपनी के पास प्रणाली है। कंपनी की परिचालन प्रविष्टियां जैसे राजस्व, ग्राहक खाता बही खाता, पूर्व जमा खाते आदि को वित्तीय रिपोर्टिंग आईटी प्रणाली (अर्थात टैली ईआरपी 9) के अलावा 2 अलग आईटी सिस्टम (अर्थात डीटीएमएस) में दर्ज किया गया है। भुगतान और कंपनी खाते टैली ईआरपी 9 में बनाए जाते हैं। वाणिज्यिक सॉफ्टवेयर के माध्यम से उत्पन्न आय को मासिक अंतराल पर अलग-अलग प्रविष्टियों के माध्यम से लेखांकन सॉफ्टवेयर में स्थानांतरित किया जाता है।</p> <p>सहायक सिडकुल कॉनकॉर इन्फ्रा कंपनी लिमिटेड आईटी प्रणाली के माध्यम से लेखांकन लेनदेन को संसाधित करने के लिए कंपनी के पास प्रणाली है। कंपनी की परिचालन प्रविष्टियां जैसे राजस्व, ग्राहक खाता बही खाता, पूर्व जमा खाते आदि, वित्तीय रिपोर्टिंग आईटी प्रणाली (अर्थात टैली ईआरपी 9) के अलावा 3 अलग आईटी प्रणाली (अर्थात डीटीएमएस और ईटीएमएस) में दर्ज की गई हैं। भुगतान और कंपनी खाते टैली ईआरपी 9 में बनाए जाते हैं। वाणिज्यिक सॉफ्टवेयर के माध्यम से उत्पन्न आय को मासिक अंतराल पर अलग-अलग प्रविष्टियों के माध्यम से लेखांकन सॉफ्टवेयर में स्थानांतरित किया जाता है। हालाँकि, कंपनी के पास Oracle में एकत्रित और पोस्ट की गई प्रविष्टियों की शुद्धता को सत्यापित करने के लिए पर्याप्त आंतरिक नियंत्रण और ऑडिट सिस्टम हैं।</p> <p>लेखापरीक्षा प्रक्रियाओं के आधार पर की गई और हमें दी गई जानकारी और स्पष्टीकरण के अनुसार, आईटी प्रणाली के बाहर कोई भी लेखांकन लेनदेन संसाधित/किया नहीं गया है। तदनुसार, खातों की अखंडता पर कोई प्रभाव नहीं पड़ता है।</p>	
2	<p>क्या कंपनी द्वारा ऋण चुकाने में असमर्थता के कारण मौजूदा ऋण की कोई पुनर्चना है या ऋणदाता द्वारा कंपनी को ऋण/ऋण/ब्याज आदि की माफी/बट्टे खाते में डालने के मामले हैं? यदि हां, तो वित्तीय प्रभाव के बारे में बताया जा सकता है। क्या ऐसे मामलों का ठीक से हिसाब लगाया जाता है? (यदि ऋणदाता एक सरकारी कंपनी है, तो यह निर्देश ऋणदाता कंपनी के सांविधिक लेखापरीक्षक के लिए भी लागू होता है)।</p>	<p>हमें दी गई जानकारी और स्पष्टीकरण के अनुसार और होल्डिंग कंपनी के रिकॉर्ड की हमारी जांच के आधार पर, मौजूदा ऋणों का कोई पुनर्गठन नहीं किया गया है या ऋणदाता द्वारा किए गए ऋणों/ऋणों/ब्याज आदि की छूट/बट्टे खाते में डालने के मामले नहीं हैं। कंपनी द्वारा ऋण चुकाने में असमर्थता के कारण।</p> <p>सहायक कंपनी मैसर्स फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड: ऋणों/ऋणों/ब्याज आदि की छूट/बट्टे खाते में डालने के ऐसे कोई मामले नहीं हैं, इसलिए, यह खंड लागू नहीं है।</p> <p>सहायक कंपनी मैसर्स कॉनकॉर एयर लिमिटेड: वित्तीय वर्ष 2021-22 के दौरान कंपनी द्वारा किए गए ऋणों के पुनर्गठन या छूट/बट्टे खाते में डाले गए ऋण/ऋण/ब्याज</p>	शून्य

		<p>आदि के ऐसे कोई मामले नहीं थे। अतः यह उपवाक्य लागू नहीं होता।</p> <p>सहायक कंपनी मैसर्स पंजाब लॉजिस्टिक्स एंड इंफ्रास्ट्रक्चर लिमिटेड: कंपनी की भुगतान करने में असमर्थता के कारण ऋणदाता द्वारा किए गए मौजूदा ऋण (या) छूट/ऋण/ऋण/ब्याज आदि का कोई पुनर्गठन नहीं है।</p> <p>सहायक सिडकुल कॉन्कॉर इन्फ्रा कंपनी लिमिटेड: प्रबंधन द्वारा हमें दी गई जानकारी और स्पष्टीकरण के आधार पर वित्तीय वर्ष 2021-22 के दौरान कंपनी द्वारा किए गए ऋणों की पुनर्चना या छूट/बट्टे खाते में डाले गए ऋण/ऋण/ब्याज आदि के ऐसे कोई मामले नहीं थे।</p>	
3	<p>क्या केंद्र/राज्य सरकार या उसकी एजेंसियों से विशिष्ट योजनाओं के लिए प्राप्त/प्राप्त करने योग्य निधियों (अनुदान/सब्सिडी आदि) को इसके नियमों और शर्तों के अनुसार उचित रूप से लेखा/उपयोग किया गया था? विचलन के मामलों की सूची बनाएं।</p>	<p>हमें दी गई जानकारी और स्पष्टीकरण के आधार पर, होल्डिंग कंपनी को वित्तीय वर्ष 2021-22 के दौरान कंपनी द्वारा केंद्र/राज्य सरकार या उसकी एजेंसियों से किसी विशिष्ट योजना के लिए (अनुदान/सब्सिडी आदि) प्राप्त नहीं हुई है।</p> <p>सहायक कंपनी मैसर्स फ्रेश एंड हेल्दी एंटरप्राइजेज लिमिटेड: कंपनी में कोई धन (अनुदान/सब्सिडी आदि) प्राप्त/प्राप्त करने योग्य नहीं है और सरकार या अन्य प्राधिकरणों से कोई संपत्ति प्राप्त नहीं हुई है। अतः लागू नहीं है।</p> <p>सहायक कंपनी मैसर्स कॉन्कॉर एयर लिमिटेड: प्रबंधन द्वारा हमें दी गई जानकारी और स्पष्टीकरण के आधार पर, वित्तीय वर्ष 2021-22 के दौरान कंपनी द्वारा किए गए ऋणों के पुनर्गठन या छूट/बट्टे खाते में डाले गए ऋण/ऋण/ब्याज आदि के ऐसे कोई मामले नहीं थे।</p> <p>सहायक कंपनी मैसर्स पंजाब लॉजिस्टिक्स एंड इंफ्रास्ट्रक्चर लिमिटेड: हमें दी गई जानकारी और स्पष्टीकरण के आधार पर, केंद्र/राज्य एजेंसियों से किसी विशिष्ट योजना के लिए ऐसी कोई धनराशि प्राप्त/प्राप्त करने योग्य नहीं थी।</p> <p>सहायक कंपनी सिडकुल कॉन्कॉर इन्फ्रा कंपनी लिमिटेड प्रबंधन द्वारा हमें दी गई जानकारी और स्पष्टीकरण के आधार पर, वित्तीय वर्ष 2021-22 के दौरान कंपनी द्वारा किए गए ऋणों के पुनर्गठन या छूट/बट्टे खाते में डाले गए ऋण/ऋण/ब्याज आदि के ऐसे कोई मामले नहीं थे।</p>	शून्य

कृते एस.एन.नंदा एंड कंपनी
चार्टर्ड अकाउन्टेन्ट्स
एफआर नं. 000685 एन

दिनांक : 19 मई, 2022
स्थान : नई दिल्ली

हस्ता./-
(एस.एन.नंदा)
साझेदार
सदस्य संख्या 005909
यूडीआईएन: 22005909AJGHRW8625



भारतीय लेखापरीक्षा एवं लेखा विभाग
प्रधान निदेशक लेखापरीक्षा का कार्यालय
रेलवे वाणिज्यक, नई दिल्ली

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT RAILWAY
COMMERCIAL, NEW DELHI



4, दीनदयाल उपाध्याय मार्ग, नई दिल्ली 4, Deen Dayal Upadhyaya Marg, New Delhi-110002

संख्या/पी.डी.ए/आर.सी/AA-CONCOR/48-14/2022-23/248

दिनांक: 02.09.2022

सेवा में,

अध्यक्ष एवं प्रबंध निदेशक,
भारतीय कंटेनर निगम लिमिटेड,
कॉनकॉर भवन, सी-3, मथुरा रोड,
नई दिल्ली - 110076.

विषय: 31 मार्च 2022 को समाप्त वर्ष के लिये भारतीय कंटेनर निगम लिमिटेड के वित्तीय विवरणों (Standalone Financial Statements) पर कंपनी अधिनियम 2013 की धारा 143 (6) (b) के अंतर्गत भारत के नियंत्रक और महालेखा परीक्षक की टिप्पणियाँ।

में, भारतीय कंटेनर निगम लिमिटेड (Standalone Financial Statements) के 31 मार्च 2022 को समाप्त वर्ष के वित्तीय विवरणों पर कंपनी अधिनियम, 2013 की धारा 143 (6) (b) के अंतर्गत भारत के नियंत्रक और महालेखा परीक्षक की टिप्पणियाँ अग्रेषित कर रहा हूँ।

कृपया इस पत्र की संलग्नकों सहित प्राप्त की पावती भेजी जाए।

भवदीय,

विक्रम डी. मुरुगराज
02.09.2022

विक्रम डी. मुरुगराज
प्रधान निदेशक (रेलवे वाणिज्यिक)

संलग्न: यथोपरि

31 मार्च, 2022 को समाप्त वर्ष के लिए भारतीय कंटेनर निगम लिमिटेड, नई दिल्ली के वित्तीय विवरणों के संबंध में कंपनी अधिनियम, 2013 की धारा 143(6) (बी) के अधीन भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ

दिनांक 31 मार्च, 2022 को समाप्त वर्ष के लिए भारतीय कंटेनर निगम लिमिटेड के वित्तीय विवरणों को कंपनी अधिनियम, 2013 के अंतर्गत निर्धारित वित्तीय प्रतिवेदन के अनुरूप तैयार करना कंपनी प्रबंधन का दायित्व है। अधिनियम की धारा 139(5) के अंतर्गत भारत के नियंत्रक और महालेखापरीक्षक द्वारा नियुक्त सांविधिक लेखापरीक्षक, अधिनियम की धारा 143 के अंतर्गत इन वित्तीय विवरणों पर अपनी राय देने के प्रति उत्तरदायी हैं कि उनके द्वारा की गई लेखापरीक्षा स्वतंत्र रूप से अधिनियम की धारा 143(10) के अंतर्गत जारी लेखापरीक्षा मानकों के अनुरूप की गई है। हमें बताया गया है कि यह लेखापरीक्षा उनकी दिनांक 19 मई, 2022 की रिपोर्ट के अनुसार कर ली गई है।

भारत के नियंत्रक एवं महालेखापरीक्षा की ओर से मैंने 31 मार्च, 2022 में समाप्त वर्ष के लिए भारतीय कंटेनर निगम लिमिटेड के वित्तीय लेखाओं की पूरक लेखापरीक्षा अधिनियम की धारा 143(6) (ए) के अंतर्गत की है। यह पूरक लेखापरीक्षा सांविधिक लेखापरीक्षकों द्वारा की गई लेखापरीक्षा का संज्ञान न लेते हुए स्वतंत्र रूप से की गई और यह सांविधिक लेखापरीक्षकों द्वारा उठाए गए प्रश्नों और कंपनी कार्मिकों और कुछ लेखाओं के निरीक्षण तक सीमित है।

मेरी पूरक लेखापरीक्षा के आधार पर, मैं अधिनियम की धारा 143 (6) (बी) के अंतर्गत निम्नलिखित महत्वपूर्ण मामलों को उजागर करना चाहूंगा, जो मेरे संज्ञान में आए हैं और जोकि मेरे विचार में वित्तीय विवरण एवं संबंधित लेखापरीक्षा रिपोर्ट को सक्षम करने के लिए आवश्यक हैं।

- ए. लाभप्रदता पर टिप्पणियाँ
कर पूर्व लाभ - 1407.02 करोड़ रु.
गैर-वर्तमान वित्तीय आस्तियां
निवेश - 1435.56 करोड़ रु.(टिप्पणी सं. 5)

कंपनी का अपनी 100 प्रतिशत सहायक कंपनी कॉनकॉर एयर लिमिटेड (सीएएल) में 36.65 करोड़ रुपये का इक्विटी निवेश है। CAL का मुंबई इंटरनेशनल एयरपोर्ट लिमिटेड (एमआईएएल) के साथ रियायत समझौता है। मार्च 2022 में, सीएएल ने अपने रियायती अधिकारों और अचल संपत्तियों को एमआईएएल को बेचने का फैसला किया है।

सीएएल में कंपनी के निवेश की अग्रणी राशि को कंपनी के स्टैंडअलोन वित्तीय विवरणों में 36.65 करोड़ रुपये के मुकाबले समेकित वित्तीय विवरणों में 24.24 करोड़ रुपये के रूप में दिखाया गया था।

तथापि, कंपनी ने भारतीय लेखामानक 36 के पैरा 9 के अनुसार सीएएल में अपने निवेश की हानि का परीक्षण नहीं किया और सीएएल में अपने निवेश की हानि नहीं की है।

इसके परिणामस्वरूप निवेश और कर पूर्व लाभ को 12.41 करोड़ रुपये से अधिक बताया गया।

भारत के नियंत्रक एवं महालेखापरीक्षक
के लिए और उनकी ओर से
हस्ता./-
विक्रम डी. मुद्गराज
लेखापरीक्षा के प्रमुख निदेशक
रेलवे वाणिज्य, नई दिल्ली

स्थान : नई दिल्ली
दिनांक : 02.09.2022



भारतीय लेखापरीक्षा एवं लेखा विभाग
प्रधान निदेशक लेखापरीक्षा का कार्यालय
रेलवे वाणिज्यिक, नई दिल्ली



INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT RAILWAY
COMMERCIAL, NEW DELHI

4, दीनदयाल उपाध्याय मार्ग, नई दिल्ली 4, Deen Dayal Upadhyaya Marg, New Delhi-110002

संख्या/पी.डी.ए/आर.सी/AA-CONCOR/48-14/2022-23/256

दिनांक: 06.09.2022

सेवा में,

अध्यक्ष एवं प्रबंध निदेशक,
भारतीय कंटेनर निगम लिमिटेड,
कॉन्कॉर भवन, सी-3, मथुरा रोड,
नई दिल्ली - 110076.

विषय: 31 मार्च 2022 को समाप्त वर्ष के लिए भारतीय कंटेनर निगम लिमिटेड के वित्तीय विवरणों (Consolidated Financial Statements) के वित्तीय विवरणों पर कंपनी अधिनियम 2013 की धारा 143 (6) (b) के अंतर्गत भारत के नियंत्रक और महालेखा परीक्षक की टिप्पणियाँ।

मैं, भारतीय कंटेनर निगम लिमिटेड (Consolidated Financial Statements) के 31 मार्च 2022 को समाप्त वर्ष के वित्तीय विवरणों पर कंपनी अधिनियम, 2013 की धारा 143 (6) (बी) के अंतर्गत भारत के नियंत्रक और महालेखापरीक्षक की टिप्पणियाँ अग्रेषित कर रहा हूँ।

कृपया इस पत्र की संलग्नकों सहित प्राप्ति की पावती भेजी जाए।

भवदीय,

विक्रम डी. मुरुगराज
06.09.2022

विक्रम डी. मुरुगराज
प्रधान निदेशक (रेलवे वाणिज्यिक)

संलग्न: यथोपरि

31 मार्च, 2022 को समाप्त वर्ष के लिए भारतीय कंटेनर निगम लिमिटेड, नई दिल्ली के वित्तीय विवरणों के संबंध में कंपनी अधिनियम, 2013 की धारा 143(6) (बी) के साथ पठित धारा 129(4) के अधीन भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ

दिनांक 31 मार्च, 2022 को समाप्त वर्ष के लिए भारतीय कंटेनर निगम लिमिटेड के वित्तीय विवरणों को कंपनी अधिनियम, 2013 के अंतर्गत निर्धारित वित्तीय प्रतिवेदन के अनुरूप तैयार करना कंपनी प्रबंधन का दायित्व है। अधिनियम की धारा 139(5) के साथ पठित धारा 129(4) के अंतर्गत भारत के नियंत्रक और महालेखापरीक्षक द्वारा नियुक्त सांविधिक लेखापरीक्षक, अधिनियम की धारा 143 के साथ पठित धारा 129(4) के अंतर्गत इन वित्तीय विवरणों पर अपनी राय देने के प्रति उत्तरदायी हैं कि उनके द्वारा की गई लेखापरीक्षा स्वतंत्र रूप से अधिनियम की धारा 143(10) के अंतर्गत जारी लेखापरीक्षा मानकों के अनुरूप की गई है। हमें बताया गया है कि यह लेखापरीक्षा उनकी दिनांक 19 मई, 2022 की रिपोर्ट के अनुसार कर ली गई है।

भारत के नियंत्रक एवं महालेखापरीक्षा की ओर से मैंने 31 मार्च, 2022 में समाप्त वर्ष के लिए भारतीय कंटेनर निगम लिमिटेड, नई दिल्ली के समेकित वित्तीय लेखाओं की पूरक लेखापरीक्षा अधिनियम की धारा 143(6) (ए) के साथ पठित धारा 129(4) के अंतर्गत की है। हमने कॉनकॉर एयर लिमिटेड, फ्रेश एंड हैल्थी इंटरप्राइजेज लि., पंजाब लॉजिस्टिक्स इंफ्रास्ट्रक्चर लि. एवं अंगुल सुकिंदा रेलवे लिमिटेड(ऑडिट चल रहा है) के वित्तीय विवरणों की पूरक परीक्षा की है। यह पूरक लेखापरीक्षा सांविधिक लेखापरीक्षकों के कार्य-पत्रों तक पहुंच के बिना स्वतंत्र रूप से की गई है और यह प्राथमिक रूप से सांविधिक लेखापरीक्षकों और कंपनी कर्मियों की पूछताछ और कुछ लेखा अभिलेखों की एक चुनिंदा परीक्षा तक सीमित है। हमने उस तिथि को समाप्त वर्ष के लिए सिडकुल कॉनकॉर इंफ्रा कंपनी लिमिटेड के वित्तीय विवरणों की पूरक लेखापरीक्षा नहीं की है।

इसके अलावा, अधिनियम की धारा 139(5) और 143(6)(ए) संयुक्त उद्द्यम (अनुबंध के अनुसार) निजी संस्थाओं के रूप में, उनके सांविधिक लेखापरीक्षक की नियुक्ति के लिए और पूरक लेखापरीक्षा के संचालन के लिए लागू नहीं हैं। तदनुसार, भारत के नियंत्रक-महालेखापरीक्षक ने न तो सांविधिक लेखापरीक्षकों की नियुक्ति की है और न ही इन कंपनियों की पूरक लेखापरीक्षा की है।

मेरी अनुपूरक लेखापरीक्षा के आधार पर मेरी जानकारी में ऐसा कुछ भी महत्वपूर्ण नहीं आया है जो अधिनियम की धारा 143 (6) (बी) के तहत सांविधिक लेखापरीक्षकों की रिपोर्ट पर किसी टिप्पणी या पूरक को उजागर करें।

भारत के नियंत्रक एवं महालेखापरीक्षक
के लिए और उनकी ओर से

हस्ता./-

(विक्रम डी. मुरुगराज)

लेखापरीक्षा के प्रमुख निदेशक
रेलवे वाणिज्य, नई दिल्ली

स्थान : नई दिल्ली

दिनांक : 06.09.2022

अनुलग्नक

भारतीय कंटेनर निगम लिमिटेड, नई दिल्ली की सहायक, सहयोगी कंपनियों तथा संयुक्त उद्यमों की सूची, जिनकी पूरक लेखापरीक्षा वर्ष 2021-22 हेतु कंपनी अधिनियम, 2013 की धारा 143(6) (ए) के साथ पठित धारा 129(4) के अंतर्गत नहीं की गई है।

एसोसिएट कंपनी / संयुक्त उद्यम

1. स्टॉर ट्रेक टर्मिनल्स प्राइवेट लि.
2. ट्रांसवर्ल्ड टर्मिनल्स दादरी प्राइवेट लि.
3. गेटवे टर्मिनल्स इंडिया प्राइवेट लि.
4. हिमालयन टर्मिनल्स प्राइवेट लि.
5. इंडिया गेटवे टर्मिनल्स प्राइवेट लि.
6. टीसीआई-कॉनकॉर मल्टीमॉडल सोल्यूशन प्राइवेट लि.
7. कंटेनर गेटवे लि.
8. ऑलकागो लॉजिस्टिक्स पार्क प्रा.लि.
9. सीएमए-सीजीएम लॉजिस्टिक्स पार्क (दादरी) प्रा.लि.
10. हलकॉन
11. पीपावाव इंटीग्रेटेड लॉजिस्टिक्स-हब (पीआईएलएच)

हस्ता./-

व.लेखा अधिकारी(समन्वयक)
रेलवे वाणिज्य

वित्तीय वर्ष 2021-22 के लिए निदेशकों की रिपोर्ट का परिशिष्ट-III

पैरा संदर्भ	स्टैंडअलोन वित्तीय विवरणों पर कंपनी अधिनियम, 2013 की धारा 143(6)(बी) के तहत सीएजी की टिप्पणियां	प्रबंधन का जवाब
स्टैंडअलोन वित्तीय विवरणों में लाभप्रदता पर टिप्पणियाँ		
ए	<p>कंपनी का अपनी 100 प्रतिशत सहायक कंपनी कॉनकॉर एयर लिमिटेड (सीएएल) में 36.65 करोड़ रुपये का इक्विटी निवेश है। सीएएल का मुंबई इंटरनेशनल एयरपोर्ट लिमिटेड (एमआईएएल) के साथ रियायत समझौता है। मार्च 2022 में, सीएएल ने अपने रियायती अधिकारों और अचल संपत्तियों को एमआईएएल को बेचने का फैसला किया है।</p> <p>सीएएल में कंपनी के निवेश की अग्रणी राशि को कंपनी के स्टैंडअलोन वित्तीय विवरणों में 36.65 करोड़ रुपये के मुकाबले समेकित वित्तीय विवरणों में 24.24 करोड़ रुपये के रूप में दिखाया गया था।</p> <p>तथापि, कंपनी ने भारतीय लेखामानक 36 के पैरा 9 के अनुसार सीएएल में अपने निवेश की हानि परीक्षण नहीं किया और सीएएल में अपने निवेश की हानि नहीं की है।</p> <p>इसके परिणामस्वरूप निवेश और कर पूर्व लाभ को 12.41 करोड़ रुपये से अधिक बताया गया है।</p>	<p>मै. कॉनकॉर एयर लिमिटेड (सीएएल) ने एयर कार्गो के क्षेत्र में व्यापक अनुभव प्राप्त किया है और एमआईएएल के साथ रियायत से बाहर होने के बाद यह इस क्षेत्र में कई व्यावसायिक संभावनाओं का पता लगाएगा। सीएएल पहले ही लाभांश आदि के रूप में 62.33 करोड़ रुपये का रिटर्न दे चुका है। इसके अलावा, हमारे आकलन के अनुसार, आगे चलकर इसकी संपत्ति और व्यापार के अवसरों का मूल्य इसमें निवेश की गई राशि से अधिक होगा। तदनुसार, सीएएल में निवेश के लिए कोई हानि प्रदान करने का कोई मामला नहीं था। इस प्रकार, निवेश और कर पूर्व लाभ को 12.41 करोड़ रुपये से अधिक नहीं बताया गया।</p>

बोर्ड के आदेश से
भारतीय कंटेनर निगम लिमिटेड

हस्ता./-

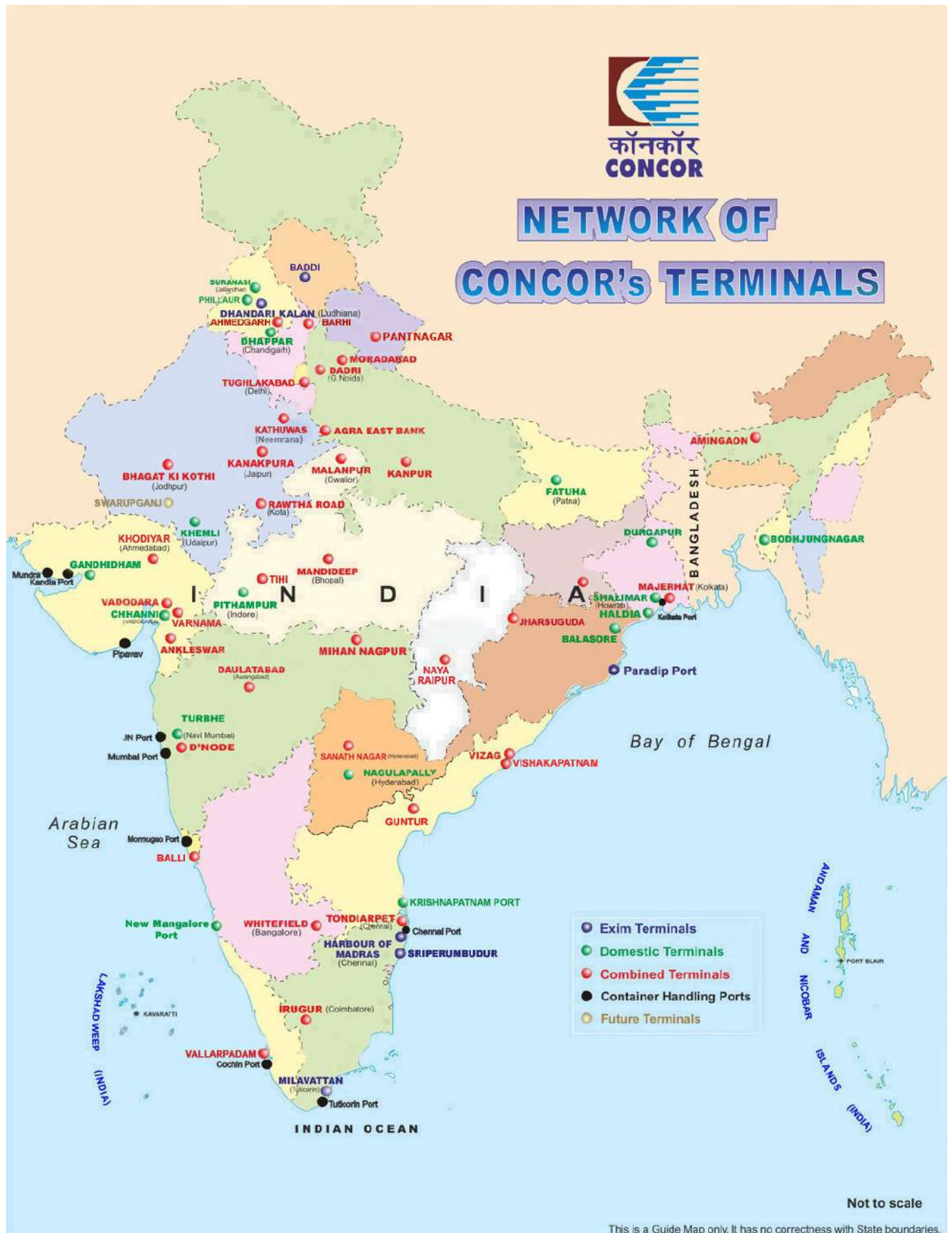
(वी.कल्याण रामा)

अध्यक्ष एवं प्रबंध निदेशक

डीआईएन: 07201556

दिनांक: 08.09.2022

स्थान: नई दिल्ली





Indigenous Container Manufacturing



Container as Warehouse



Bonded Trucking Service



Direct Port Delivery



First rake on DFC from Mundra Port for Swaroopganj (CPFS)



Bulk Cement Loading



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CONCOR MMLP MIHAN flagged off B'desh via Kolkata Port



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CONTAINER CORPORATION OF INDIA LTD.

A Navratna Undertaking of Government of India

A Multi-Modal Logistics Company

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