INDIA'S PORT OF THE MILLENNIUM

Azadi Ka Amrit Mahotsav

காமராஜர் துறைமுக நிறுவனம்
कामराजर पोर्ट लिमिटेड
Kamarajar Port Limited

(A company of Chennai Port Authority)
(Ministry of Ports, Shipping and Waterways - Government of India)

SAGARMALA
PORT-LED PROSPERITY

संख्या/KPL/CS/BSE/2023-24 **24th May 2023**

The Corporate Relations Department,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001.

Scrip Code: (1) F.Y 2012-13: 961763
(2) F.Y 2013-14: 961843, 961845, 961847, 961849, 961851 and 961853

विषय/Sub: Submission of Annual Audited Financial Results for the year ended March 31, 2023/ Outcome of the Board Meeting- Reg

Pursuant to Regulation 52 and 51(2) read with Part B of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Kamarajar Port Limited at its meeting held on 24th May 2023 have approved the annual Audited Financial Results for the year ended March 31, 2023. Accordingly, please find enclosed the following:

i. Annual Audited Financial Results for the year ended March 31, 2023 (incorporating details pursuant to regulation 52).
ii. Independent auditors report on the financial results pursuant to regulation 52 of the SEBI (LODR) regulations, 2015.
iii. Declaration under Regulation 52(3) of SEBI (LODR) regulations, 2015 in relation to Auditors Report on the financial statements for the year ended March 31, 2023 is submitted with unmodified opinion.
iv. Security Cover certificate in the prescribed format.
v. Disclosure pursuant to point no 3.3 of Chapter XII of SEBI's Operational Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10th, 2021 (Updated as on April 13, 2022).

Kindly acknowledge the receipt.

Thanking you,

Yours faithfully,
for **Kamarajar Port Limited**

S. JLshm

(Jayalakshmi Srinivasan)
Company Secretary & Compliance Officer

Note: It may be noted that the scrip code no. 961762 has been redeemed on 27.03.2023.
Encl.: as above

SBICAP Trustee Company Limited Mistry Bhavan, 4th Floor, 122 Dinshaw Vachha Road, Churchgate, Mumbai - 400 020.	Catalyst Trusteeship Ltd. (erstwhile GDA Trusteeship Ltd) GDA House, Plot No.85,Bhusari Colony, (Right), Paud Road, Pune – 411 038.

KAMARAJAR PORT LIMITED

CIN:U45203TN1999PLC043322

(A company of Chennai Port Authority)

(Ministry of Ports, Shipping & Waterways - Government of India)

Registered Office : 2nd Floor (North wing) & 3rd Floor,Jawahar building,17, Rajaji Salai, Chennai 600 001.

Statement of Financial Results for the Quarter and year Ended ended 31st March 2023

(Rupees in lakhs)

S. No.	Particulars	Quarter ended			Year ended	
		31st March 2023	31st Dec 2022	31st March 2022	31st March 2023	31st March 2022
		Unaudited			Audited	
1	Sales / Income from operations	24739.29	25513.65	23567.61	98272.23	83261.51
2	Other Income	70.25	1366.19	1156.65	2650.27	1822.30
3	Total Income (1+2)	**24809.54**	**26879.84**	**24724.26**	**100922.50**	**85083.81**
4	**Expenses**					
	(a) Operating Cost	2170.93	1879.25	2005.57	9834.16	7207.98
	(b) Employees benefits Expenses	574.86	483.33	604.17	2078.78	2252.34
	(c) Finance cost	1454.58	1459.60	1431.07	5870.38	6234.10
	(d) Depreciation and amortisation expense	1553.77	1534.23	2947.35	6177.82	9061.46
	(e) Other Expenses	1251.67	1013.58	3789.08	4534.50	6469.27
	Total Expenses (4)	**7005.82**	**6369.99**	**10777.24**	**28495.64**	**31225.15**
5	Profit Before Exceptional items and tax (3-4)	**17803.73**	**20509.85**	**13947.01**	**72426.87**	**53858.66**
6	Exceptional Items	14,688.36	-	-	14,688.36	-
7	Profit Before Tax (5-6)	**3115.36**	**20509.85**	**13947.01**	**57738.50**	**53858.66**
	Tax expense					
	(a) Current Tax	544.58	3563.46	2436.82	10088.07	9410.19
	(b) Deferred Tax	569.29	3793.16	(556.98)	10300.21	428.51
	Total Tax Expense (7)	**1113.86**	**7356.62**	**1879.84**	**20388.29**	**9838.70**
8	Net Profit / (Loss) for the period	2001.50	13153.23	12067.17	37350.22	44019.96
9	Other Comprehensive Income	(67.55)	6.31	-	(62.82)	125.73
10	Total Comprehensive Income for the period (8-9)	**1933.94**	**13159.54**	**12067.17**	**37287.40**	**44145.69**
11	Paid-up equity Share capital (Face Value Rs.10/- each)	30000.00	30000.00	30000.00	30000.00	30000.00
12	Paid-up debt capital	37619.28	45912.49	45897.85	37619.28	45897.85
13	Reserves excluding Revaluation reserve	235637.95	239710.30	225350.55	235637.95	225350.55
14	Debenture / Bond Redemption Reserve	6575.47	8484.93	7993.23	6575.47	7993.23
15	Earning Per Share (EPS) - in Rs. #	0.64	4.39	4.02	12.43	14.72
16	Debt Equity Ratio	0.22	0.25	0.28	0.22	0.28
17	Debt Service Coverage Ratio	0.40	1.24	1.31	2.91	3.42
18	Interest Service Coverage Ratio	13.24	15.05	10.75	13.34	9.64
19	Net Profit Ratio	8.09	51.56	51.20	38.01	52.87
20	Net Worth	265637.95	269710.30	255350.55	265637.95	255350.55

Not annualised

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S CHARTERED ACCOUNTANTS

UDIN :- 23220112BGYQXH1984

Note to Financial Results

1 The above financial results have been prepared in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 as amended and the Indian Accounting Standards ("IND AS") notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under Section 133 of the Companies Act 2013 ('the Act') read with relevant rules thereunder and the other accounting principles generally accepted in India. Any application guidance/clarification/directions issued by the Reserve bank of India or other regulators are implemented as and when they are issued/applicable.

2 The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 24th May, 2023. The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the end of of 3rd quarter of current financial year which were subjected to limited review.

3 The above financial results for the year ended 31st March 2023 are audited by the Statutory Auditors of the Company, M/s. B. Thiagarajan & Co., Chartered Accountants.

4 Pursuant to Regulation 54 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 , we report the following for Secured Redeemable Non-Convertible Bonds :

(i) Redeemable at par, 117156 Nos of 15 Year bonds of Face Value - Rs.1000/- each amounting to Rs.11,71,56,000/- are due on 25.03.2028 with interest rates @ 7.67% to Retail Investors and 7.17% to others respectively, payable annually. The bonds are secured against the assets of the company viz. Small Craft Jetty - 1, 2 and 3 and General Cargo Berth pursuant to the terms of the Bond Trust Deed . During the year, the company has redeemed 829334 Nos. of 10 Year Bonds of Face value of Rs.1000/- each amounting to Rs.82,93,34,000/-.

(ii) Redeemable at par, 794951 Nos of 10 Year Bonds of Face value - Rs.1000/- each amounting to Rs.79,49,51,000/- are due on 25.03.2024 and 1916630 Nos of 15 Year bonds of Face Value - Rs.1000/- each amounting to Rs.191,66,30,000/- are due on 25.03.2029 and 943142 Nos of 20 Year Bonds of Face Value - Rs.1000/- each amount to Rs.94,31,42,000/- are due on 25.03.2034 with interest rates @ 8.61%, 9% and 9% respectively to Retail Investors and 8.36%, 8.75% and 8.75% respectively to others, payable annually. The bonds are secured against the assets of the company viz. North Break Water pursuant to the terms of the Bond Trust Deed."

The Company is maintaining 100 % security cover as per the terms of the Bond Trust Deeds for both Bond issues.

5 **Other Disclosure as per Regulation 52 (4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 (as amended) are given :**

Particulars	Quarter ended			Year ended	
	31st March 2023	31st Dec 2022	31st March 2022	31st March 2023	31st March 2022
	Unaudited			Audited	
Outstanding Redeemable Preference Shares	NA	NA	NA	NA	NA
Current Ratio	0.58	1.31	0.84	0.58	0.84
Long Term debt to Working Capital	-3.22	8.17	-17.94	-3.22	-17.94
Bad Debts to Accounts Receivable Ratio	NA	NA	26.77%	NA	26.77%
Current liability Ratio (Current Liabilities / Total Liabilities)	0.39	0.26	0.11	0.39	0.11
Total Debts to total assets	0.17	0.19	0.20	0.17	0.20
Debtors Turnover	4.21	8.91	4.07	16.72	14.38
Inventory Turnover	NA	NA	NA	NA	NA
Operating Margin (%)	83.84%	86.76%	72.85%	83.26%	80.87%
Net Profit Margin (%)	8.09%	51.56%	51.20%	38.01%	52.87%

6 Previous year / period figures have been regrouped / rearranged wherever necessary to confirm to the current period figures.

For and on behalf of the Board of Directors

24/5/23

(SUNIL PALIWAL, I.A.S.,)
Chairman & Managing Director

Place : Chennai
Date : 24.05.2023

UDIN :- 23220112BGYQXH1984

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN:004371S CHARTERED ACCOUNTANTS

M.No. 220112
24/5/23

B. THIAGARAJAN & Co.
CHARTERED ACCOUNTANTS

Phone : 42122115
42122116

Head Office : Old No.15, New No. 24, Yogambal Street, T. Nagar, Chennai - 600017. e-mail : btandco@gmail.com
GST No. : 33AADFB9485H1ZA

Independent Auditor's Reporton the annual financial results of Kamarajar Port Limited pursuant to the regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, for companies

To

The Board of Directors of Kamarajar Port Limited

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annualfinancial results of **KAMARAJAR PORT LIMITED**(the company) for the year ended **31st March 2023**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and DisclosureRequirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaidfinancial results:

i. are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicableaccounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended**31st March 2023**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN: 004371S CHARTERED ACCOUNTANTS

Emphasis of Matters

Reference is invited to Note 4(a) regarding pending conveyance deed/registration deeds for several of the immovable properties obtained by the Company from Government/ Government owned entities. Further, consideration/ compensation payable to various agencies is yet to be finalized and have not been provided for,

Reference is invited to Note 11 regarding excess payments of Rs.4509.49 Lakhs made to project contractors included in Other Assets - Non-Current and not capitalized till date pending disputes referred to High Court of Madras.

Reference is invited to Note 30(18) regarding balances of Trade Receivable, term Loans and Advances, GST input credit, Advance tax, Current Tax and Tax deducted at source and Trade Payables as at 31st March 2023 to the extent not subsequently adjusted/paid are subject to confirmation and reconciliation.

Reference is invited to Note 30(15)(iii)(a) regarding initiation of arbitration proceedings by one of the BOT operators against the Company during the year stating various claims amounting to a sum of Rs 1629.69 Crores in respect of which counter claims have been filed by the Company and arbitrators appointed by both parties and the status of the arbitration proceedings as at the year end. Accordingly, for reasons mentioned in the said Note, no provision for the claims raised by the BOT operator is considered necessary as at the year end.

Reference is invited to Note 10 regarding balance of MAT Credit Entitlement amounting to Rs. 35,550.69Lakhs as at the year end, which in management's estimates, will be recovered through utilization of such balances in future years.

Our opinion is not modified in respect of these matter.

B. THIAGARAJAN & CO.
No. 15/24
Yogambal St,
T. Nagar,
Chennai-17.
FRN:004371S
CHARTERED ACCOUNTANTS

Management's Responsibilities for the Financial Results

These annual financial resultshave been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair viewof thenetprofit/lossandother comprehensiveincome andother financialinformationin accordance with the recognitionandmeasurementprincipleslaiddowninIndian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act readwithrelevantrulesissuedthereunderandother accounting principles generally accepted in India andincompliancewithRegulation52oftheListingRegulations. This responsibility also includes maintenance of adequate accountingrecords 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 accuracyandcompletenessoftheaccountingrecords, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN:004371S CHARTERED ACCOUNTANTS

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identifyand assess the risks of material misstatement of the financial results, whether due to fraud or error, design and performauditproceduresresponsiveto 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 results 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.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

For B. Thiagarajan & Co
Chartered Accountants
FRN 004371S

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN:004371S CHARTERED ACCOUNTANTS

Ram Srinivasan
Partner
M. No. 220112

Place: Chennai
Date:24-05-2023
UDIN: 23220112BGYQXH1984

Kamarajar Port Limited
CIN:U45203TN1999PLC043322
(A Company of Chennai Port Authority)
"Jawahar Buildings", No.17, Rajaji salai, Chennai 600 001.

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH 2023

(Rupees in lakhs)

Particulars	Note No	As at March 31, 2023	As at March 31, 2022
		Audited	Audited
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	4	271,221.35	274,264.66
(b) Right- of- Use Assets	4 A	1,834.41	2,035.33
(c) Capital work-in-progress	5	43,763.51	22,351.01
(d) Other intangible assets	6	171.36	315.18
(e) Financial Assets			
(i) Investments	7	4,151.19	4,154.56
(ii) Loans & Advances	8	299.46	360.86
(iii) Others Financial Assets	9	440.89	440.89
(f) Deferred Tax Assets	10	3,959.37	14,225.84
(g) Other non-current Assets	11	11,625.13	8,086.28
		337,466.66	**326,234.61**
Current Assets			
(a) Financial Assets			
(i) Trade Receivables	12	5,875.87	5,788.93
(ii) Cash & Cash Equivalents	13	8,756.70	9,371.11
(iii) Loans & Advances	8	82.64	49.74
(iv) Other Financial Assets	9	988.41	228.72
(b) Current Tax Assets	14	3,620.95	868.66
(c) Other Current Assets	11	1,663.77	1,532.80
		20988.34	**17839.96**
Total Assets		**358455.00**	**344074.58**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	15	30,000.00	30,000.00
(b) Other Equity		235,637.95	225,350.55
		265,637.95	**255,350.55**
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	16	48,773.52	59,309.51
(ii) Other Financial Liabilities	17	551.01	435.20
(b) Other non-current liabilities	19	7,362.03	7,833.14
		56,686.56	**67,577.85**
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	16	10,550.76	11,094.59
(ii) Trade payables			
-Outstanding dues to Micro & Small Enterprises	20	435.43	338.18
-Outstanding dues to Creditors other than Micro & Small Enterprises	20	3,578.58	2,790.69
(iii) Other Financial Liabilities	17	417.67	508.03
(b) Current Tax liabilities	14	-	-
(c) Other current liabilities	19	5,338.58	5,013.77
(d) Provisions	18	15,809.46	1,400.92
		36,130.49	**21,146.18**
Total Equity and Liabilities		**358455.00**	**344074.58**

Notes to Accounts	30
Significant Accounting policies	1 to 3

The notes referred to above form an integral part of the financial statements.

For KAMARAJAR PORT LIMITED

SUNIL PALIWAL, I.A.S.,
Chairman & Managing Director
DIN : 01310101

S.VISWANATHAN, I.A.S.,
Director
DIN: 09634577

C.S.VEMANNA
Chief Financial Officer (I/c)

JAYALAKSHMI SRINIVASAN
Company Secretary & Compliance Officer

For B.THIAGARAJAN & CO.,
Chartered Accountant,
FRN.004371S

RAM SRINIVASAN
Partner
M.No.220112
UDIN: 23220112BGYQXJ2248

Place : Chennai
Date : 24th May, 2023.

कामराजर पोर्ट लिमिटेड चेन्नई Chennai Kamarajar Port Limited

B.THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN:004371S CHARTERED ACCOUNTANTS

Kamarajar Port Limited

CIN:U45203TN1999PLC043322
(A Company of Chennai Port Authority)
"Jawahar Buildings", No.17, Rajaji salai, Chennai 600 001.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(Rupees in lakhs)

Particulars		Note No.	Year ended 31st March 2023	Year ended 31st Mar 2022
Income			Audited	Audited
i)	Revenue From Operations	21	98272.23	83261.51
ii)	Other Income	22	2650.27	1822.30
	Total Income		**100922.50**	**85083.81**
Expenses				
i)	Operating Cost	23	9834.16	7207.98
ii)	Employee Benefits Cost	24	2078.78	2252.34
iii)	Finance Cost	25	5870.38	6234.10
iv)	Depreciation & Amortization Expenses	26	6177.82	9061.46
v)	Other Expenses	27	4534.50	6469.27
	Total expenses		**28495.64**	**31225.15**
Profit before exceptional items and tax			**72426.87**	**53858.67**
	Exceptional Items	28	14688.36	-
Profit Before Tax			**57738.50**	**53858.67**
	Less : Tax expense			
	- Current Tax	10	10088.07	9410.19
	- Deferred Tax	10	10300.21	428.51
			20388.29	**9838.70**
Profit for the period from continuing operations			**37350.22**	**44019.97**
	Profit/(loss) from discontinued operations		-	-
	Tax expense of discontinued operations		-	-
Profit from discontinued operations after tax				
I	**Profit for the year**		**37,350.22**	**44,019.97**
II	**Other Comprehensive Income**			
i)	Items that will not be reclassified to profit or loss			
a)	- Remeasurements of the defined benefit plans	10	(93.19)	198.78
	Less: Income Tax on Above		32.56	(69.46)
b)	- Change in fair value of Equity instruments		(3.37)	(5.52)
	Less: Income Tax on Above		1.18	1.93
	Other Comprehensive Income		**(62.82)**	**125.73**
	Total Comprehensive Income for the period		**37287.40**	**44145.69**
	Earnings per equity share :	29	12.43	14.72
	(2) Diluted		12.43	14.72
Notes to Accounts		30		
Significant Accounting Policies		1 to 3		

The notes referred to above form an integral part of the financial statements.

For KAMARAJAR PORT LIMITED

SUNIL PALIWAL, I.A.S.,
Chairman & Managing Director
DIN : 01310101

S.VISWANATHAN, I.A.S.,
Director
DIN: 09634577

For B.THIAGARAJAN & CO.,
Chartered Accountant,
FRN.004371S

C.S.VEMANNA
Chief Financial Officer (I/c)

S. J Lakshmi
JAYALAKSHMI SRINIVASAN
Company Secretary &
Compliance Officer

RAM SRINIVASAN
Partner
M.No.220112
UDIN: 23220112BGYQKJ2248

कामराजर पोर्ट लिमिटेड चेन्नई Chennai Kamarajar Port Limited

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN:004371S CHARTERED ACCOUNTANTS

Place : Chennai
Date : 24th May, 2023.

Kamarajar Port Limited
CIN:U45203TN1999PLC043322
(A company of Chennai Port Authority)
"Jawahar Buildings", No.17, Rajaji salai, Chennai 600 001.

Cash Flow Statement for the Year ended 31st March 2023

(Rupees in lakhs)

Particulars	Year ended	
	March 31, 2023 Audited	March 31, 2022 Audited
A. Cash Flow from Operating Activities		
Net Profit/Loss Before Tax	57738.50	53858.66
Adjustment for:-		
Loss / (Profit) on Sale of Fixed Assets	-	
Depreciation	6177.82	9061.46
Interest & Finance Charges	5864.68	6175.60
Provision of Expected Credit Loss	-	2,591.48
Exceptional Items - Shore Protection Structure	14,057.64	
Interest Income	(1086.44)	(474.30)
Operating Profit before Working Capital Changes	82752.21	71212.90
Adjustment for:-		
Loans & Advances (Non-Current)	61.41	17.30
Other Assets (Non-Current)	-	(48.01)
Other non-current Assets	(3538.85)	(675.10)
Trade Receivables	(86.94)	(609.96)
Loans & Advances	(32.90)	4.22
Other Assets	(759.68)	(93.61)
Other Current Assets	(130.97)	541.85
Other Financial Liabilities (Non-Current)	115.81	38.20
Other Non-current Liabilities	(471.10)	(896.96)
Trade payables	885.14	(1471.78)
Other Financial Liabilities	(90.36)	(143.28)
Other current liabilities	324.81	(488.80)
Provisions	257.71	(89.96)
Current Tax Payments	(12840.36)	(9989.99)
Net Cash From /(used in) Operating Activities	66445.92	57307.03
B. Cash Flow from Investment Activities		
Expendititure of Property Plant and Equipment	(24202.26)	(14368.58)
	-	-
Short Term gain on Mutual Funds	-	
Interest Income	1086.44	474.30
Net Cash From / (used in) Investing Activities	(23115.83)	(13894.28)
C. Cash Flow from Financing Activities		
Dividend paid during the Year	(27000.00)	(24000.00)
Loans raised during the year	-	4000.00
Loans repaid during the year	(11079.82)	(11067.50)
Interest & Finance Charges	(5864.68)	(6175.60)
Net Cash From / (used in) Financing Activities	(43944.50)	(37243.10)
D. Net increase/ (decrease) in Cash & Cash equivalents	(614.41)	6169.66
E. Opening Cash & Cash Equivalents	9371.11	3201.44
F. Closing Cash & Cash Equivalents	8756.70	9371.11

For KAMARAJAR PORT LIMITED

SUNIL PALIWAL, I.A.S.,
Chairman & Managing Director
DIN : 01310101

S.VISWANATHAN, I.A.S.,
Director
DIN: 09634577

C.S.VEMANNA
Chief Financial Officer (I/c)

JAYALAKSHMI SRINIVASAN
Company Secretary &
Compliance Officer

For B.THIAGARAJAN & CO.,
Chartered Accountant,
FRN.004371S

RAM SRINIVASAN
Partner
M.No.220112
UDIN:
23220112BGYQXJ2248

Place : Chennai
Date : 24th May, 2023.

कामराजर पोर्ट लिमिटेड चेन्नई Chennai Kamarajar Port Limited

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN:004371S CHARTERED ACCOUNTANTS

संख्या/KPL/FIN/BSE/2023-24 **24th May, 2023**

To
The Corporate Relations Department,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Scrip Code: (1) F.Y 2012-13: 961763
(2) F.Y 2013-14: 961843, 961845, 961847, 961849, 961851 and 961853

विषय/Sub: Declaration pursuant to the Regulation 52(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 52(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we do hereby declare that the Statutory Auditors of the Company, B. Thiagarajan & Co, Chartered Accountants (ICAI Firm Registration Number: 004371S), have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the Financial Year ended March 31, 2023.

Kindly take this declaration on record.

Thanking you,

Yours faithfully,
for **Kamarajar Port Limited**

24/05/2023

(C.S. Vemanna)
Chief Manager (F) & CFO i/c

B. THIAGARAJAN & Co.
CHARTERED ACCOUNTANTS
Phone : 42122116
42122116

Head Office : Old No.15, New No. 24, Yogambal Street, T. Nagar, Chennai - 600017. e-mail : btandco@gmail.com
GST No. : 33AADFB9485H1ZA

Report on Security Cover as at March 31, 2023 and compliance with all the covenants for the period from October 1, 2022 to March 31, 2023 under Regulation 54 read with Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors,
Kamarajar Port Limited (formerly known as Ennore Port Limited)
No-17, Jawahar Building,
Rajaji Road, Chennai
Tamil Nadu 600001

Dear Sirs,

1. We, B. Thiagarajan & Co, Chartered Accountants, the Statutory Auditors of Kamarajar Port Limited (formerly known as Ennore Port Limited) ("the Company") have been requested bythe Company to examine the accompanying Table I showing 'Security Cover' as per the terms of offer document and/or debenture trust deed, 'book value of assets' for the listed secured non-convertible debt securities as at March 31, 2023 and Table II for 'Compliance with all the covenants' for listed non-convertible debt securities for the period from October 1 2022 to March 31, 2023 (the "Statement") which has been prepared by the Company from the audited financial statements and other relevant records and documents maintained by the Company as at and for the year ended March 31, 2023 pursuant to the requirements of the Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and SEBI Circular SEBI/HO/DDHS/P/CIR/2023/50 dated march 31, 2023 (together referred as the "SEBI Regulations"), and has been initialedby us for identification purpose only. This Report is required by the Company for the purpose of submission to the Stock Exchanges and Debenture Trustees (SBICAP Trustee Company Limited and Catalyst Trusteeship Limited) to ensure compliance with the SEBI Regulations in respect of its listed non-convertible debt securities as at March 31, 2023 (" Debentures").

Management's Responsibility

2. The preparation of the Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

3. The Management of the Company is also responsible for ensuring that the Company complies with all the relevant requirements of the SEBI Regulations, the circulars, Companies Act, 2013 and other applicable laws and regulations, as applicable and for providing all relevant information to the Stock Exchange and to the Debenture Trustee and for complying with all the covenants as prescribed in the Debenture Trust Deeds/Prospectus entered into between the Company and the Debenture Trustee.
4. The Management is also responsible to ensure that Assets Cover Ratio as on March 31, 2023 is in compliance with SEBI circular no. SEBI/HO/DDHS/P/CIR/2023/50 dated March 31, 2023 with the minimum asset cover requirement of hundred percent as per the SEBI Regulations as given in Annexure I attached to this certificate.

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN-004371S CHARTERED ACCOUNTANTS

Auditor's Responsibility

5. Our responsibility to provide a reasonable assurance as to whether;

   a) Company has maintained Security cover as per the terms of the offer document /and /or Debenture Trust deed;

   b) The particulars contained in the aforesaid Statement with the respect to the book value of asset charged against secured debt issued by the Company in agreement with audited financial statement as at as at March 31, 2023 and other relevant records and documents maintained by the Company; and

   c) The Company has complied with all the covenants in respect of listed non-convertible debt securities of the Company as mentioned in the Offer Document/Prospectus /Debenture Trust deeds.

6. We have audited the Ind AS financial statements of the Company for the year ended March 31, 2023 and have issued our opinion thereon vide our report dated May 24, 2023 ("Ind AS Financial Statement"). Our audits of these financial statements were conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India, as specified under section 143(10) of the Companies Act, 2013 (the "Act"). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement..

7. We conducted our examination, of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1 Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

9. Our scope of work did not involve us performing audit tests for the purposes of expressing an opinion on the fairness or accuracy of any of the financial information or the financial results of the Company taken as a whole. We have not performed an audit, the objective of which would be the expression of an opinion on the financial results, specified elements, accounts or items thereof, for the purpose of this report. Accordingly, we do not express such opinion.

10. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria, mentioned in paragraph 5 above. The procedures performed vary in nature and timing from and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we have performed the following procedures in relation to the Statement:

    a) Obtained and read on a test check basis, the Debenture Trust Deeds and Prospectus in respect of the secured Debentures and noted the Particulars of security cover and the security cover percentage required to be maintained by the Company in respect of such Debentures indicated in the Statement;

    b) Obtained and read on a test check basis, the Debenture Trust Deeds in respect of the unsecured Debentures and noted that there is no minimum-security cover percentage prescribed therein in respect of the such Debentures;

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S CHARTERED ACCOUNTANTS

Restriction on Use

12. The Report has been issued at the request of the Company, solely in connection with the purpose mentioned in paragraph 1 above and to be submitted with the accompanying Statement to the Stock Exchanges and Debenture Trustees (SBICAP Trustee Company Limited and Catalyst Trusteeship Limited) and is not to be used or referred to for any other reason. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come. We have no responsibility to update this certificate for events and circumstances occurring after the date of this report.

For B. Thiagarajan & Co
Chartered Accountants
FRN 004371S

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN:004371S CHARTERED ACCOUNTANTS

Ram Srinivasan
Partner
M. No. 220112

Place : Chennai
Date : 24-05-2023
UDIN: 23220112BGYQXI6010

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2022

To,SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
86, Rajaji Road, Parry's corner,
Chennai-600001.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate is being issued	Other secured debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with paripassu charge)	Other assets on which there is paripassu charge (excluding items covered in column F)	Debt not backed by any assets offered as security	Debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for assets charged on exclusive basis	Carrying / book value for exclusive charge assets where market is not ascertainable or applicable	Market value for paripassu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+M+N)
												Relating to Column F		
		Book Value	Book Value	Yes/No	Book Value	Book Value								
Assets														
Property Plant and Equipment	General cargo berth, small craft jetty 1,2,3	55.55	221.59	No		239.09	2195.98		2712.21	143.92	-	-	-	143.92
Capital Work in Progress							437.64		437.64					

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2022

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												Relating to Column F		
Rights of Use Assets							18.34		18.34					
Goodwill														
Intangible Assets							1.71		1.71					
Intangible Assets under development														
Investments							41.51		41.51					
Loans							3.82		3.82					
Inventories														

Kamarajar Port Limited Chennai

B. THIAGARAJAN & CO. CHARTERED ACCOUNTANTS No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2022

To,SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
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												Relating to Column F		
Trade Receivable							58.75		58.75					
Cash & Cash Equivalence							87.56		87.56					
Bank Balances other than cash and cash equivalents														
Others							147.85		147.85					
Total		**55.77**	**221.59**			**239.09**	**2993.00**		**3509.45**	**143.92**				**143.92**

कामराजर पोर्ट लिमिटेड चेन्नई Chennai Kamarajar Port Limited

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S CHARTERED ACCOUNTANTS

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2022

To,SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
86, Rajaji Road, Parry's corner,
Chennai-600001.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

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												Relating to Column F		
Liabilities														
Debt Securities to which this certificate pertains		11.65								11.65				11.65
Other debt sharing Pari-passu charge with above														

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2022

To,SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
86, Rajaji Road, Parry's corner,
Chennai-600001.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

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												Relating to Column F		
debts														
Other Debts		Not to be filled				546.59			546.59					
Subordinated Debt														
Borrowings							35.00							
Bank														
Debt Securities														
Others							150.64							
Trade Payables							40.14							

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S CHARTERED ACCOUNTANTS

कामराजर पोर्ट लिमिटेड चेन्नई Chennai Kamarajar Port Limited

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2022

To,SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
86, Rajaji Road, Parry's corner,
Chennai-600001.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

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												Relating to Column F		
Lease Liabilities														
Provisions							158.76							
Others														
Total		11.65				546.59	384.54			11.65				11.65
Cover on Book Value		4.77				0.44								
Cover on Market Value										12.35				

Kamarajar Port Limited ★ कामराजर पोर्ट लिमिटेड ★ चेन्नई Chennai

B. THIAGARAJAN & CO. ★ CHARTERED ACCOUNTANTS ★ No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2022

To,SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
86, Rajaji Road, Parry's corner,
Chennai-600001.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

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												Relating to Column F		
		Exclusive Security cover ratio			**Pari-passu security cover ratio**									

Notes:

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2022

To,SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
86, Rajaji Road, Parry's corner,
Chennai-600001.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

i. The financial information as on March 31, 2023 has been extracted from the unaudited books of accounts for the quarter ended March 31, 2023 and other records and documents of the company.

ii. The market value of the securities has been considered based on the valuation report of the technical value M/s. Sjace Valuetech Consultants Private Limited dated 11th May 2022. We have not performed any independent procedures in this regard.

iii. ISIN Wise Details of the Secured Non-convertible Debentures and interest thereon

Sl No.	ISIN	Sanctioned Amount as on 31stMar 2023	Outstanding Amount as on 31st Mar 2022	Interest Accrued as on 31st Mar 2023	Total
1.	INE363O07020	94.65	11.65	6.86 (Interest has been paid within the year)	11.65
2.	INE363O07046				

iv. This statement is prepared in accordance with regulations 54 (Listing obligations and disclosures requirements) Regulations 2015 and SEBI Circular on Monitoring and Disclosure by Debenture Trustees vide circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May 2022 ("the regulations').

v. The company has created an exclusive charge on the securities of INR 143.92 Crore (Market Value) on General cargo berth, small craft jetty 1,2,3 &for the Non-Convertible Debentures issued by it for INR 98.19 Crore (Including the accrued Interest as on 31stMarch 2022).

vi. Also, the company has an outstanding with Loan from M/s. Chennai Port Authority& Other Secured NCD. The list of assets on which the charge is provided below;

Sl No.	Nature of Assets	Net Book Value	Exclusive Charge / Pari Passu
1.	North Breakwaters	239.09	Paripassu Charge shared between M/s. Chennai Port Authority & M/s. Catalyst Trusteeship Limited.
2.	South Breakwaters, Stones, Pile Wharf CB1,CB2, Entrance, Electrical Substation, Access Road, Port Boundary wall	221.59	Exclusive Charge

कामराजर पोर्ट लिमिटेड ★ चेन्नई Chennai ★ Kamarajar Port Limited

B. THIAGARAJAN & CO. ★ No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S ★ CHARTERED ACCOUNTANTS

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2022

To,SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
86, Rajaji Road, Parry's corner,
Chennai-600001.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

vii. Since the outstanding loan of INR 182.05 Crore with Chennai Port Authority is fully considered under the paripassu charge for the security issued under this certificate the same is not considered under the column D (exclusive charge other debts).

viii. The company has computed the book value of the assets which are secured (pari passu) for non-convertible debentures on proportionate basis.

ix. The Company has complied with the financial and other covenants as per the debenture trust deed with respect to non-convertible debentures issued by it.

कामराजर पोर्ट लिमिटेड ★ चेन्नई Chennai ★ Kamarajar Port Limited

B. THIAGARAJAN & CO. ★ No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN:004371S ★ CHARTERED ACCOUNTANTS

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2023

To,Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
Pune-411038.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O	
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Related to only those items covered by this certificate					
		Debt for which this certificate is being issued	Other secured debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with paripassu charge)	Other assets on which there is paripassu charge (excluding items covered in column F)	Debt not backed by any assets offered as security	Debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for assets charged on exclusive basis	Carrying / book value for exclusive charge assets where market is not ascertainable or applicable		Market value for paripassu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+M+N)
												Relating to Column F			
		Book Value	Book Value	Yes/No	Book Value	Book Value									
Assets															
Property Plant and Equipment	North Break Waters	-	262.75	Yes	239.09 (refer note v)	-	2210.37		2712.21		-	693.43 (Refer Note ii)		-	693.43
Capital Work in Progress							437.64		437.64						
Rights of Use Assets							18.34		18.34						

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2023

To,Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
Pune-411038.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Related to only those items covered by this certificate				
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											Relating to Column F			
Goodwill														
Intangible Assets							1.71		1.71					
Intangible Assets under development														
Investments							41.51		41.51					
Loans							3.82		3.82					
Inventories														
Trade Receivable							58.75		58.75					

कामराजर पोर्ट लिमिटेड चेन्नई Chennai Kamarajar Port Limited

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S CHARTERED ACCOUNTANTS

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2023

To,Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
Pune-411038.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Related to only those items covered by this certificate				
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												Relating to Column F		
Cash & Cash Equivalence							87.56		87.56					
Bank Balances other than cash and cash equivalents														
Others							147.85		147.85					
Total			**262.75**		**239.09**		**2944.67**		**3509.45**			**693.43**		**693.43**
Liabilities														

Kamarajar Port Limited Chennai

B. THIAGARAJAN & CO. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S CHARTERED ACCOUNTANTS

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2023

To,Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
Pune-411038.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O
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												Relating to Column F		
Debt Securities to which this certificate pertains				Yes	364.54 (Refer Note iii)							364.54 (Refer Note iii)		364.54
Other debt sharing Pari-passu charge with above debts				Yes	182.05 (Refer Note v)							182.05 (Refer Note v)		182.05
Other Debts		Not to be filled	11.65 (refer note											

Kamarajar Port Limited Chennai

B. Thiagarajan & Co. No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN:004371S Chartered Accountants

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2023

To,Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
Pune-411038.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O
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												Relating to Column F		
			vi)											
Subordinated Debt														
Borrowings							35.00							
Bank														
Debt Securities														
Others (security deposit and retention)							150.64							

कामराजर पोर्ट लिमिटेड * Kamarajar Port Limited * चेन्नई Chennai

B. THIAGARAJAN & CO. * CHARTERED ACCOUNTANTS * No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN 004371S

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2023

To,Catalyst Trusteeship Limited,
GDA House Plot No 85,
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Pune-411038.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

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												Relating to Column F		
Trade Payables							40.14							
Lease Liabilities														
Provisions							158.76							
Others														
Total			**11.65**		**546.59**		**384.54**					**546.59**		**546.59**
Cover on Book Value			**22.55**		**0.43**									

कामराजर पोर्ट लिमिटेड
चेन्नई
Chennai
Kamarajar Port Limited

B. THIAGARAJAN & CO.
No. 15/24 Yogambal St, T. Nagar, Chennai-17.
FRN 004371S
CHARTERED ACCOUNTANTS

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2023

To,Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
Pune-411038.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O
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												Relating to Column F		
Cover on Market Value												**1.26**		
		Exclusive Security cover ratio			**Pari-passu security cover ratio**									

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2023

To,Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
Pune-411038.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

Notes:

i. The financial information as on March 31, 2023 has been extracted from the unaudited books of accounts for the Quarter ended March 31, 2023 and other records and documents of the company.

ii. The market value of the securities has been considered based on the valuation report of the technical value M/s. Sjace Valuetech Consultants Private Limited dated 11th May 2022. We have not performed any independent procedures in this regard.

iii. ISIN Wise Details of the Secured Non-convertible Debentures and interest thereon

Sl No.	ISIN	Sanctioned Amount as on 31st March 2023	Outstanding Amount as 31st March 2023	Interest Accrued as on 31st March 2023	Total
1.	INE363O07053	365.47	364.54	32.20 (Paid within March 2023)	364.54
	INE363O07061				
	INE363O07079				
	INE363O07087				
	INE363O07095				
	INE363O07103				

iv. This statement is prepared in accordance with regulations 54 (Listing obligations and disclosures requirements) Regulations 2015 and SEBI Circular on Monitoring and Disclosure by Debenture Trustees vide circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May 2022 ("the regulations').

v. The company has created a pari passu charge on the securitiesstated above with M/s. Chennai Port Authority for an outstanding of INR 182.05 Crore. The list of assets on which the charge is provided below;

Sl No.	Nature of Assets	Net Book Value	Exclusive Charge / Pari Passu
1.	North Breakwaters	239.09	Paripassu Charge shared between M/s.

कामराजर पोर्ट लिमिटेड ★ चेन्नई Chennai ★ Kamarajar Port Limited

B. THIAGARAJAN & CO. ★ No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN: 004371S ★ CHARTERED ACCOUNTANTS

Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company period ended as at March 31, 2023

To,Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
Pune-411038.

M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

			Chennai Port Authority & M/s. Catalyst Trusteeship Limited.
2.	South Breakwaters, Stones, Pile Wharf CB1,CB2, Entrance, Electrical Substation, Access Road, Port Boundary wall	221.59	Exclusive Charge

vi. Since the outstanding loan of INR 182.05Crore with Chennai Port Authority is fully considered under the paripassu charge for the security issued under this certificate the same is not considered under the column D (exclusive charge other debts)

vii. As per column D (other Secured Debts – Exclusive Charge) the assets on which exclusive charges are provided to M/s. Chennai Port Trust and Other Secured NCD are given below;

Sl No.	Nature of Assets	Net Book Value	Exclusive Charge to whom
1.	South Breakwaters, Stones, Pile Wharf CB1,CB2, Entrance, Electrical Substation, Access Road, Port Boundary wall	221.59	M/s. Chennai Port Authority
2.	General Cargo Berth, Small Craft Jetty 1,2,3	41.16	Other Secured NCD

viii. The company has computed the book value of the assets (Gross) which are secured (pari passu) for non-convertible debentures on proportionate basis.

ix. The Company has complied with the financial and other covenants as per the debenture trust deed with respect to non-convertible debentures issued by it.

कामराजर पोर्ट लिमिटेड ★ चेन्नई Chennai ★ Kamarajar Port Limited

B. THIAGARAJAN & CO. ★ No. 15/24 Yogambal St, T. Nagar, Chennai-17. FRN: 003371S ★ CHARTERED ACCOUNTANTS

KPL/CS/BSE/2023-24 **27th April 2023**

The Corporate Relations Department,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001.

Scrip Code : (1) F.Y 2012-13: 961763
(2) F.Y 2013-14: 961843, 961845, 961847, 961849, 961851 and 961853

Sir / Madam,

विषय/Sub:- Initial Disclosure to be made by an entity identified as a Large Corporate-Reg.

Pursuant to the Chapter XII of the SEBI Circular No. SEBI/HO/DDHS/P/CIR/2021/613 updated on 13th April 2022, please find enclosed the Initial Disclosure in the prescribed format as provided in Annexure XII-A of the said circular for your information and records please.

It may be noted that the scrip code no. 961762 has been redeemed on 27.03.2023.

This is for information and record.

Thanking you,

Yours truly,
For Kamarajar Port Limited

JAYALAKSHMI SRINIVASAN
Digitally signed by JAYALAKSHMI SRINIVASAN
Date: 2023.04.27 18:48:09 +05'30'

(Jayalakshmi Srinivasan)
Company Secretary & Compliance Officer
Encl.: As above

Annexure XII-A

Format of the Initial Disclosure to be made by an entity identified as a Large Corporate

Sr. No	Particulars	Details
1	Name of the Company	Kamarajar Port Limited
2	CIN	U45203TN1999PLC043322
3	Outstanding borrowing of the Company as on 31st March 2023*	Rs. 412.19Cr #
4	Highest Credit rating during the previous FY along with name of the Credit Rating Agency	**Rating:** AA/STABLE **Rating Agency:** CRISIL, CARE, BRICK WORK
5	Name of the Stock Exchange in which fine shall be paid, in case of shortfall in the required borrowing under the framework	Bombay Stock Exchange Limited (BSE)

We confirm that we are a Large Corporate as per the applicability criteria given under the Chapter XII of SEBI Operational Circular dated August 10, 2021(updated as on April 13, 2022).

JAYALAKSHMI SRINIVASAN
Digitally signed by JAYALAKSHMI SRINIVASAN
Date: 2023.04.27 18:49:12 +05'30'

Jayalakshmi Srinivasan
Company Secretary and Compliance Officer
Contact: jayasrin@kplmail.in
044-25251666

C S VEMANNA
Digitally signed by C S VEMANNA
Date: 2023.04.27 18:46:52 +05'30'

C.S.Vemanna
Chief Manager (Finance) & CFO (I/c)
Contact: vemanna@kplmail.in
044-25251666

Date – 27.04.2023

*Outstanding long-term borrowings shall mean any outstanding borrowing with original maturity of more than 1 year and shall exclude external commercial borrowings and inter-corporate borrowings between a parent and subsidiary.

Provisional Figures, subject to Audit

காமராஜர் துறைமுக நிறுவனம்
कामराजर पोर्ट लिमिटेड
Kamarajar Port Limited
(A company of Chennai Port Authority)
(Ministry of Ports, Shipping and Waterways - Government of India)

KPL/CS/BSE/2023-24 **9th May 2023**

The Corporate Relations Department,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code : (1) F.Y 2012-13: 961763
(2) F.Y 2013-14: 961843, 961845, 961847, 961849, 961851 and 961853

Sir / Madam,

विषय/Sub:- Annual Disclosure to be made by an entity identified as a Large Corporate-Reg.

With reference to the Chapter XII of SEBI Operational Circular No. SEBI/HO/DDHS/P/CIR/2021/613 updated on 13th April 2022 ("hereinafter referred to as Operational Circular") in respect of issue and listing of Non-convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper read with SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/049 dated 31st March 2023, please find enclosed herewith disclosure as required under Para 3.1.b of Chapter XII of the Operational Circular as Annexure-XII-B2.

This is for information and record.

Thanking you,

Yours truly,
For Kamarajar Port Limited

JAYALAKSHMI SRINIVASAN
Digitally signed by JAYALAKSHMI SRINIVASAN
Date: 2023.05.09 17:50:18 +05'30'

(Jayalakshmi Srinivasan)
Company Secretary & Compliance Officer
Encl.: As above

Note: It may be noted that the scrip code no. 961762 has been redeemed on 27.03.2023.

Corporate cum Registered Office :
2nd Floor (North Wing) & 3rd Floor,
Jawahar Building, No.17,
Rajaji Salai, Chennai - 600 001.
Phone : 044 - 2525 1666 - 70
Fax : 044 - 2525 1665
CIN : U45203TN1999PLC043322

निगम सह पंजीकृत कार्यालय :
दूसरी मंजिल (उत्तर विंग) & तीसरी मंजिल
जवाहर बिल्डिंग, न.17,
राजाजी सालै, चेन्नै - 600 001.
फोन : 044 25251666 - 70 फेक्स : 044 - 2525 1665

Port Office : Vallur Post, Chennai - 600 120
Phone : 044 - 27950030 - 40 Fax : 044 - 27950002

पोर्ट कार्यालय : वल्लूर पोस्ट, चेन्नै - 600 120
फोन : 044 - 27950030 - 40 फैक्स : 044 - 27950002
टोल फ्री संख्या / TOLL FREE NUMBER : 1800 - 425 - 1203

website : www.kamarajarport.in

காமராஜர் துறைமுக நிறுவனம்
कामराजर पोर्ट लिमिटेड
Kamarajar Port Limited
(A company of Chennai Port Authority)
(Ministry of Ports, Shipping and Waterways - Government of India)

Annexure XII-B2

Format of the Annual Disclosure to be made by an entity identified as a LC

1. Name of the Company : Kamarajar Port Limited
2. CIN : U45203TN1999PLC043322
3. Report filed for FY : 2022-23
4. Details of the borrowings (all figures in Rs. crore) :

S. No	Particulars	Details
i.	3-year block period (Specify financial years)*	FY 2022-23,FY 2023-24, FY 2024-25*
ii.	Incremental borrowing done in FY 2022-23 **(a)**	Nil
iii.	Mandatory borrowing to be done through debt securities in 2022-23 **(b) = (25% of a)**	Nil
iv.	Actual borrowing done through debt securities in 2022-23 **(c)**	Nil
v.	Shortfall in the borrowing through debt securities, if any, for 2021-22 carried forward to FY 2022-23. **(d)**	Rs. 10 crores
vi.	Quantum of (d), which has been met from (c) **(e)**	Nil
vii.	Shortfall, if any, in the mandatory borrowing through debt securities for FY 2022-23 {after adjusting for any shortfall in borrowing for FY 2021-22 which was carried forward to FY 2022-23} (f)= (b)-[(c)-(e)] {If the calculated value is zero or negative, write "nil"}	Nil

5. Details of penalty to be paid, if any, in respect to previous block (all figures in Rs crore): NIL*

**Pursuant to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/049 dated 31.03.2023 providing extension to contiguous block of three years (from the present requirement of 2 years), 3-year block period has been considered.*

JAYALAKSHMI SRINIVASAN Digitally signed by JAYALAKSHMI SRINIVASAN Date: 2023.05.09 17:51:07 +05'30'

C S VEMANNA Digitally signed by C S VEMANNA Date: 2023.05.09 18:10:36 +05'30'

Jayalakshmi Srinivasan
Company Secretary and Compliance Officer
Contact: jayasrin@kplmail.in
Mobile: 9940084454

C.S. Vemanna
Chief Manager (Finance) & CFO (I/C)
Contact: vemanna@kplmail.in
Mobile : 8754540208

Date: 09.05.2023