





काण्गाक्षां துறைமுக நிறுவனம் कामराजर पोर्ट लिमिर्टड Kamarajar Port Limit∈d



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

संख्या/KPL/CS/BSE/2023-24

14th February, 2024

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 Unaudited Financial Results for the quarter ended December 31, 2023/
Outcome of the Board Meeting- Reg

Pursuant to Regulations 52 and 51(2) read with Part B of the 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 Wednesday, 14th day of February, 2024, have approved the Unaudited Financial Results for the quarter ended December 31, 2023. Accordingly, please find enclosed the following:

- i. Unaudited Financial Results along with the Limited Review Report issued by M/s Jasminder Singh & Associates for the quarter ended December 31, 2023, pursuant to Regulations 51(2) and 52 of SEBI (LODR) Regulations, 2015.
- ii. Information as required pursuant to Regulation 52(4) forming part of Financial Results.
- iii. Security Cover certificate as per Regulation 54 of SEBI (LODR) Regulations, 2015, in the prescribed format.
- iv. Regulations 52 (7) and 52 (7A) are not applicable as the proceeds have been fully utilized.

Kindly acknowledge the receipt.

Thanking you,
Yours faithfully,
For **Kamarajar Port Limited**

JAYALAKSHMI SRINIVASAN Digitally signed by JAYALAKSHMI SRINIVASAN Date: 2024.02.14 18:35:19 +05'30'

(Jayalakshmi Srinivasan)

Company Secretary & Compliance Officer

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.

Registered Office: No.17, Jawahar Building, Rajaji Salai, Chennai - 600 001. Phone: 044-2525 1666-70 Fax: 044-2525 1665

CIN: U45203TN1999PLC043322

पंजीकृत कार्यालय : न. 17, जवाहर विल्डिंग, राजाजी सालै, चन्नै - 600 001. फोन : 044-2525 1666-70 फैक्स : 044-2525 1665

Port Office: Vallur Post, Chennai - 600 120. Ph: 044-2795 0030-40 Fax: 044-2795 0002 पोर्ट कार्यालय : वल्लूर, पोस्ट, चन्ने - 600 120. फोन : 044-2795 0030-40 फैक्स : 044-2795 0002

टोल फी सस्या / TOLL FREE NUMBER: 1800 - 425 - 1203

website : www.kamarajarport.in

KAMARAJAR PORT LIMITED

CIN:U45203TN1999PLC043322

(A company of Chennal 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 Nine Months ended 31st December 2023

(Rupees in lakhs)

5. No.	Particulars		Quarter ended		Nine Mont	hs ended	Year ended
J. NO.	ratuculais	Dec 31,2023	Sep 30,2023	Dec 31,2022	31 st Dec 2023	31 st Dec 2022	31 st March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Sales / Income from operations	26824.71	26150.23	25509.15	78283,08	73526.94	98272.23
2	Other Income	238.76	555.02	1370.69	1246,86	2584.52	2650.27
3	Total Income (1+2) .	27063.47	26705.25	26879.84	79529.94	76111.46	100922.50
4	Expenses						
	(a) Operating Cost	1931.74	2108.91	1879.25	8033.11	7663.23	9834.16
	(b) Employees benefits Expenses	524.00	539.34	483.33	1566.90	1503.92	2078.78
	(c) Finance cost	1577.53	1617.47	1459.60	4851.26	4415.80	5870.38
	(d) Depreciation and amortisation expense	1621.57	1585.66	1534.23	4775.75	4624.04	6177.82
	(e) Other Expenses	1566.63	1152.40	1013.58	3787,21	3282.83	4534.50
	Total Expenses (4)	7221,47	7003.78	6369.99	23014.24	21489,82	28495.64
5	Profit Before Exceptional items and tax (3-4)	19842.00	19701.47	20509.85	56515.70	54621.64	72426.87
6	Exceptional Items	-	-			-	14,688.36
7	Profit Before Tax (5-6)	19842.00	19701.47	20509.85	56515.70	54621.64	57738.50
	Tax expense						
	(a) Current Tax	6241.91	6390.44	3563.46	18210.72	9543.49	10088.07
	(b) Deferred Tax	770.24	521.15	3793.16	1713,34	9730.93	10300.21
	Total Tax Expense (7)	7012.15	6911.59	7356.62	19924.06	19274.42	20388.29
. 8	Net Profit / (Loss) for the period	12829,85	12789.88	13153.24	36591,64	35347.22	37350.22
9	Other Comprehensive Income	7.93	9.09	6.31	20.64	4.74	(62.82)
10	Total Comprehensive Income for the period (8-9)	12837.78	12798.97	13159.55	36612.27	35351.96	37287.40
11	Paid-up equity Share capital (Face Value Rs.10/- each)	30000.00	30000.00	30000.00	30000.00	30000.00	30000.00
12	Paid-up debt capital	37627.47	37624.74	45912.49	37627.47	45912.49	37619.28
13	Reserves excluding Revaluation reserve	248250.23	235412.45	239710.30	248250.23	239710.30	235637.95
14	Debenture / Bond Redemption Reserve	6918.12	6803.90	8484.93	6918.12	8484.93	6575.47
15	Earning Per Share (EPS) - in Rs. #	4.28	4.26	4.39	12.20	11.78	12.43
16	Debt Equity Ratio	0.20	0.22	0,25	0.20	0.25	0.22
17	Debt Service Coverage Ratio	1.25	1.24	1.24	2.87	2.77	2.91
18	Interest Service Coverage Ratio	13.58	13.18	15.05	12.65	13.37	13.34
19	Net Profit Ratio	47.83	48.91	51.56	46.74	48.07	38.01
20	Net Worth	278250.23	265412.45	269710.30	278250,23	269710.30	265637.95

Not annualised except March 23 figure

Note to Financial Results

- 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.
- 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 14.02.2024. The figures for the quarter ended December 31, 2023 are the balancing figures between unaudited year to date figures and unaudided figures upto the end of 2nd quarter of the respective financial year which were subjected to limited review.
- The above financial results for the 3rd quarter ended 31st December 2023 have been reviewed by the Statutory Auditors of the Company, M/s Jasminder Singh & Associates., 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.11,71,55,000/- 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.

(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.



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

		Quarter ended		Nine Mon	ths ended	Year ended
Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Dec-23	Sep-23	Dec-22	Dec-23	Dec-22	March 31,2023
Outstanding Redeemable Preference Shares	NA NA	NA:	NA NA	NA	NA.	NA
Current Ratio	0.66	0.67	1,31	0.66	1,31	0.58
Long Term debt to Working Capital	-3.92	-2.41	8.17	-3,92	8.17	-3.22
Bad Debts to Accounts Receivable Ratio	0.05%	0	NA NA	0,05%	NA	NA.
Current liability Ratio (Current Liabilities / Total Liabilities)	0.37	0.51	0.26	0.37	0,26	0.39
Total Debts to total assets	0.15	0.15	· 0.19	0,15	0.19	0.17
Debtors Turnover	9.60	8.67	8.91	28.02	25.67	16.72
Inventory Turnover	NA.	NA	NA	NA	NA.	NA
Operating Margin (%)	85.00%	85.47%	86.76%	82,90%	83,07%	83,26%
Net Profit Margin (%)	47.83%	48.91%	51.56%	45.74%	48.07%	38,01%
Sector specific equivalent Ratios					·	
Operating Ratio (Op. Exp to Op. Income)	15.00%	, 14.53%	13.24%	17,10%	16,93%	16,74%

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

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चेन्नई Chennai

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For and on behalf of the Board of Directors

Place : Chennai Date : 14.02.2024 (J P Irene Cynthla I.A.S.,) Managing Director DIN: 08839241

For M/s Jasminder Singh & Associates

Chartered Accountants Firm Reg.No.- 016192N

CA Ashish Jindal

Partner
M. No. 559899
UDIN: 2455 9899 KAE PRITA

Jasminder Singh & Associates Chartered Accountants

3-D, Surya Kiran Complex, 92, The Mall Above Aristocrat Gallery, Ludhiana - 141001



Mob: 098141- 60550 Off: 91-161-4636550 Web: cajasminder.com

e mail : jasingh12.3 @yahos.co.ai

Independent Auditor's Report on Limited Review of Interim Financial Information

The Board of Directors, Kamarajar Port Ltd., Chennai

Introduction

We have reviewed the accompanying statement of Unaudited financial results (the "Statement") of **Kamarajar Port Limited** (the "Company") for the quarter ended **31st December 2023**, being submitted by the Company pursuant to the requirements of the Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

This Statement is the responsibility of the Company's Management and have been approved by the Board of Directors. This Statement has been prepared in accordance with recognition and measurement Principles laid down in the Indian Accounting Standard 34 – "Interim Financial Reporting" and other relevant Indian Accounting Standards prescribed under Section 133 of The Companies Act, 2013 read with relevant Rules issued thereunder other Accounting Principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. Our responsibility is to issue a report on this Statement based on our review.

Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Jasminder Singh & Associates Chartered Accountants

3-D, Surya Kiran Complex, 92, The Mall Above Aristocrat Gallery, Ludhiana - 141001



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Conclusion

Based on our review, subject to limitation in scope mentioned in above paragraph, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Information is not prepared, in all material respects, in accordance with applicable accounting standards and other recognized accounting practices and policies/guidelines/disclosures as per the Regulation 52 of the Listing Regulations.

For M/s Jasminder Singh & Associates Chartered Accountants

Firm Reg. No. - 016192N

CA. Ashish Jindal Partner Membership No. - 559899 Place - Chennai

Date - 14.02.2024

UDIN- 24559899BKAEPR1192

Above Aristocrat Gallery, Ludhiana - 141001



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Report on Security Cover as at December 31, 2023 and compliance with all the covenants for the period from April 1, 2023 to December 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, No-17, Jawahar Building, Rajaji Salai, Chennai Tamil Nadu 600

001.

DearSirs,

1. We, Jasminder Singh & Associates, Chartered Accountants, the Statutory Auditors of Kamarajar Port Limited (formerly known as Ennore Port Limited) ("the Company") have been requested by the 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 December 31, 2023 and Table II for 'Compliance with all the covenants' for listed non-convertible debt securities for the period from April 1, 2023 to December 31, 2023 (the "Statement") which has been prepared by the Company from the unaudited financial statements and other relevant records and documents maintained by the Company as at and for the Quarter year ended December 31, 2023 pursuant to the requirements of the Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure and SEBI Requirements) Regulations, 2015, as amended SEBI/HO/MIRSD/MIRSD CRADT/CIR/P/2022/67 dated May 19, 2022 (together referred as the "SEBI Regulations"), and has been initialed by 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 December 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 December 31, 2023 is in compliance with SEBI circular no. SEB1/HO/DDHS/P/CIW2023/50 dated March 31, 2023 with the minimum asset cover requirement of hundred percent as per the SEBI Regulations Annexure I attached to this certificate.

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e mail : jasingh12.30@yahon.co.ai

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 unaudited financial statement as at December 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 nonconvertible debt securities of the Company as mentioned in the Offer Document/Prospectus /Debenture Trust deeds.
- 6. We have reviewed the unaudited Ind AS financial statements of the Company for the period ended December 31, 2023 ("Ind AS Financial Statement"). Our Limited Review 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 Limited Review to obtain reasonable asserance 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) I Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
- 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 respect of the such Debentures;

Jasminder Singh & Associates Chartered Accountants

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11. The Report has been issued at the request of the Company, solely in connection with the purpose mentioned in paragraph I 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 M/s. Jasminder Singh & Associates,

Chartered Accountants Firm Registration Number:

CA Ashish Jindai

Membership Number: 559899

UDIN: 24559899 BKAEPS7348

Date: 14.02.2024

Col. A	Col. B	Col. C	Col.	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Coll	C=(N4		s in INR, Crore
COI. 74	COI. D	COI. C	D D	COI. C	COI. F	C01. G	COI. H	COL. I	COI. J	COI. K	Col. L	Col. M	Col. N	Col. O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Rel	lated to only tho	se items c	overed by this ce	rtificate
		Debt for which this certificate is being issued	Othe r secu red 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 pari passu	Other assets on which there is pari passu 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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable g to Column F	Total Value(=K+L+ M+ N)
-		Book	Boo	Yes/No	charge)	DI								
		Value	k Valu e	res/NO	Book Value	Book Value								
Assets	6						-				7			
Property Plant and Equipment	General cargo berth, small craft jetty 1,2,3	54.85	217. 70	No		235.95	2322.65		2831.14	143.92		-	-	143.92
Capital Work	/-/-	 	 - -	-	— 		496.77		496.77					

Col. A	Col. B	Col. C	Col.	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	s in INR, Crore
COI. A	Coi. B	Coi. C	D D	COLL	Col. F	COLG	COI. H	C01. 1	COI. J	COI. K	COI. L	COI. IVI	COI. IN	Col. 0
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Re	lated to only tho	se items c	overed by this ce	rtificate
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate	Other assets on which there is pari passu charge (excluding items covered in column	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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
					is issued and other debt with pari	F)					-	Relatin	g to Column F	
					passu charge)									
in Progress										_			T	
Rights of Use Assets							17.58		17.58					
Goodwill		"]												
Intangible Assets							1.80		1.80					
Intangible Assets under development													1.07-	
Investments			1				41.83		41.83	 -	· · · · · ·	 -		

· ·		_											(ali amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Rel	ated to only tho	se items co	overed by this ce	
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate	Other assets on which there is pari passu charge (excluding items covered in column	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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
					is issued and other debt with pari passu charge)	F)						Relatin	g to Column F	
Loans							4.33		4.33					
Inventories														
Trade Receivable							27.94		27.94					
Cash & Cash Equivalence							123.98		123.98					
Bank Balances other than cash and cash equivalents														

*-				· · · · · · · · · · · · · · · · · · ·	· · · ·								(all amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Rel	ated to only tho	se items co	overed by this ce	rtificate
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued	Other assets on which there is pari passu 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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
				:	and other debt with pari passu charge)	<i>-</i> 7						Kelatin	g to Column F	
Others					l		170.99		170.99					
Total			1				3207.87		3716.36					
Liabilities												T		
Debt Securities to which this certificate pertains		11.65							11.65	11.65				11.65
Other debt														

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 December 31, 2023

To, SBICAP Trustee Company Limited,

Building 1st Floor, SBI Zonal office, 86, Rajaji Road, Parry's corner, Chennai-600001.

					·								(all amount	s in INR, Crore)
Sel-A	Col. B	Col. C	Col. D	Coi. E	Col. F	Col. G	Col. H	Col. I	Col. J	Cal. K	Col. L	Col. M	Col. N	Col. O
Particulars	Description of asset for	Exclusive	Excl	Paripassu	Paripassu	Paripassu	Assets	Elimination	Total (C	Re	lated to only tho	se items c	overed by this ce	rtificate
Barkey ogs Dack Dett	which this certificate	Charge	usiv e Char	Charge	Charge	Charge	Not Offered as	on (amount in negative)	to H)					=
	relate	Debt for which this certificate is being issued	ge Othe r secu red 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 pari passu charge)	Other assets on which there is pari passu 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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable g to Column F	Totai Value(=K+L+ M+ N)
sharing Pari- passu charge with above debts						770								
Other Debts Subordinated		Not to be filled				554.72		-	554.72					
Debt														
Berrowings Bank		-	-				27.5		27.5					
Debt		1 .					L			'-		-		<u> </u>

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

Chennal-600001.

र्वेद्धाद शुक्त र ः	!	······································					-						(all amount	s in INR, Crore)
Stefa ,y	Col. B	Col. C	Col.	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O
Particulars Payare	Description of asset for which this	Exclusive Charge	Excl usiv e	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered	Elimination on (amount in	Total (C to H)	Re	lated to only tho	se items co	overed by this ce	rtificate
iland s Post of	certificate relate		Char ge				as security	negative)						
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for	Other assets on which there is pari passu charge (excluding	Debt not backed by any assets offered as	Debt amount considered more than once (due to exclusive		Market Value for assets charged on exclusive	Carrying / book value for exclusive charge assets where market is not ascertainable	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not	Total Value(=K+L+ M+ N)
a Sora Sora					which this	items covered	security	plus pari passu		basis	or applicable		ascertainable or applicable	
	<u> </u>	-			certificate is issued and other debt with	in column F)		charge)				Relatin	g to Column F	
					pari passu charge)									
Securities					·				ļ					
Others (security deposit and retention)							9.57		9.57					
Trade Payables							31.42		31.42					
tease Liabilities											-			
Pravisions	į .		<u></u>		<u></u>	Į.	126.36	<u> </u>	126.36	<u> </u>				

জি উক্তালয়ে হা জিল্ল - ১৮১

De appliante de la como de

Carrett :											·		(all amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Rel	ated to only tho	se items co	overed by this ce	rtificate
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this	Other assets on which there is pari passu charge (excluding items covered	Debt not backed by any assets offered as security	Debt amount considered more than once (due to exclusive plus pari passu		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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
					certificate is issued and other	in column F)		charge)				Relatin	g to Column F	
					debt with pari passu charge)								·	
Others							121.14		121.14					
Total		11.65				554.72			872.78	11.65				11.65
Cover on Book Value		4.70				0.42								
Cover on Market Value										12.35				
		Exclusive Security cover ratio			Pari- passu security cover									

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

	-												(all amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Re	ated to only tho	se items co	overed by this ce	rtificate
		Debt for which this certificate is being issued	Othe r secu red 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 pari passu	Other assets on which there is pari passu 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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable g to Column F	Total Value(=K+L+ M+ N)
					charge) ratio									

Notes:

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

Chennai-600001.

- i. The financial information as on December 31, 2023 has been extracted from the unaudited books of accounts for the quarter ended December 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

SI	ISIN	Sanctioned Amount as on	Outstanding Amount as	Interest Accrued as on	Total
No.		31st December 2023	on 31st December 2023	31st December 2023	
1.	INE363007020	94.65 (out of which 83	11.65	-	11.65
2.	INE363007046	Crore has been redeemed			
		during the FY 2022-2023)			

- 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 11.65 Crore (Including the accrued Interest as on 30th September 2023).
- 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;

SI No.	Nature of Assets	Net Book Value	Exclusive Charge / Pari Passu
1.	North Breakwaters	235.95	Paripassu Charge shared between M/s.
			Chennai Port Authority & M/s. Catalyst
			Trusteeship Limited.
2.	South Breakwaters, Stones, Pile Wharf CB1,CB2, Entrance, Electrical	217.70	Exclusive Charge to Chennai Port Trust
1	Substation, Access Road, Port Boundary wall		

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

- vii. Since the outstanding loan of INR 164.79 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.

For M/s. Jasminder Singh & Associates,

Chartered Accountants

Firm Registration Number:

CA Ashish Jindal

Membership Number: 559899

UDIN: 24559899BKAEPS 7348

Date: 14.02.2024

														(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	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel		o only thos	se items co	vered by this ce	rtificate
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with pari passu	Other assets on which there is pari passu charge (excludi ng items covered in column	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	for e char asset when mark not ascet e or	value xclusive ge ts eet is rtainabl	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
		Book	Book	Yes/No	charge) Book	F) Book									
		Value	Value	,,,,,	Value	Value									
Assets	1														
Property Plant and Equipment	North Break Waters	-	272.54	Yes	235.95 (refer note v)	-	2322.65		2831.14	·	-	693.43 (Refer Note ii)	r	-	693.43
Capital Work in Progress					,		496.77		496.77				,		
Rights of Use Assets							17.58		17.58		\vdash				

														(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	
Partículars	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel		o only the	ose items co	vered by this ce	rtificate
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excludi ng items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	bool for e char asse whe mark not asce e or	ts re ket is rtainabl	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
					pari passu charge)	column F)						F	Relating to C	Column F	
Goodwill							4.5-								
Intangible Assets Intangible Assets			1				1.80		1.80		 	 			
under development															
Investments	+						41.83		41.83				-		
Loans		_	 			-	4.33		4.33						
Inventories							7.55		7.33						
Trade Receivable	 	-			1		27.94		27.94			 			

11/1/		204 (4111 0 12			•									(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	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	ated to	o anly the	se items co	vered by this ce	rtificate
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excludi ng items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	bool for e char asse whe mari not asce e or	ts re ket is rtainabl icable	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
					pari passu charge)	F)						, K	elating to C	.olumn F	
Cash & Cash Equivalence							123.98		123.98			1			
Bank Balances other than cash and cash equivalents															
Others							170.99		170.99						
Total							3207.87		3716.36						
Liabilities		ļ	<u> </u>												

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

The Francisco

Dala is a second														(all amount:	in INR, Crore)
SANA miss. Inc.	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	
Patriculars Patriculars	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	ated to	o only tho	se items co	vered by this ce	rtificate
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excludi ng items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	book for e chan asse whee mark not asce e or	ts .	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value{=K+L+ M+ N)
		•			pari passu charge)	column F)		citalge				R	elating to C	olumn F	
Debt Securities to which this certificate pertains				Yes	389.93 (Refer Note iii)				389.93			389.9: (Refe Note iii	r		389.93
Other debt sharing Pari-passu charge with above debts	;			Yes	164.79 (Refer Note v)				164.79			164.79 (Refe Note v	r		164.79
Other Debts		Not to be filled	11.65 (refer note v)						11.65						

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 December 31, 2023

To, Catalyst Trusteeship Limited, GDA Flouse Plot No 85, Shusari colony (Right), Paud Road,

Pune-411038.

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

Supervisor Losses					·	<u> </u>								(all amounts	s in INR, Crore)
E Sinflywings	Col. 3	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. i	Col. j	Col. K	Coi	Col. M	Col. N	Col. O	
District Co.					· ·				ļ		, L				·
Factorists	Descript	Exclusive	Exclusi	Paripass	Paripassu	Paripass	Assets	Eliminat	Total (C	Rel	lated to	o only the	se items co	vered by this ce	rtificate
Others (sec 16)	ion	Charge	ve	u	Charge	u	Not	ion on	to H)						
deposit and	of asset		Charge	Charge		Charge	Offered	(amount							
resentions	for	İ			1		as	ia			:	:			
Trado Payal es	which this						security	negative			1				
	certifica		İ					[•		
	te							1		1					
	relate		ŀ												
	Totals	Debt for	Other	Debt for	Assets	Other	Debt not	Debt		Market	Carr	ying /	Market	Carrying	Total
 		which this	secure	which	shared by	assets	backed by	amount		Value	1	k value	value	value / book	Value(=K+L+
 		certificate is	d debt	this	pari pass	on	any	consider		for	for e	exclusive	for pari	value for	M+
the state of the s		being issued		certifica	debt	which	assets	ed more		assets	char	ge	passu	pari passu	N)
Marya Cara L				te is	holder	there is	offered as	than		charged	asse	ts	charge	assets	
in the second				being	(includes	pari	security	once		on	whe	re	assets	where	
				issued	debt for	passu		(due to		exclusiv	mar	ket is		market	
			1		which this	charge		exclusiv		e basis	not			value is not	
stone of thems			ĺ		certificate	(excludi		e plus				rtainabl		ascertainabl	
e over the control of			1		is issued	ng items	ŀ	pari			e or			eor	ļ
ر الاستراد العراقية .					and other debt with	covered		passu charge)			appi	icable		applicable	
		1			pari passu	column		5.1.2.827	1		†	F	Relating to C	olumn F	
S.C. F		_			charge)	F)						1			
Subordinated Debt			L												
Bontowings		1					27.5		27.5		<u> </u>				
Benk		1							<u> </u>		ļ	<u> </u>			
Debt Securities	<u> </u>	1	<u> </u>						ļ						
Others (security		į	1				9.57		9.57	1					
uepasit and										1					
nelention)	ļ	-	<u> </u>					ļ	<u> </u>	ļ	ļ	ļ			
Trade Payables	<u> </u>		ŀ	1	<u> </u>	L	31.42	L	31.42			1			

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December 11, 7010

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

															in INR, Crore
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. !	Col. J	Col. K	Col . L	Coi. M	Col. N	Col. O	
Particulars	Descript	Exclusive	Exclusi	Paripass	Paripassu	Paripass	Assets	Eliminat	Total (C	Rel	ated to	only tho	se items co	vered by this ce	rtificate
the programme of the	ion	Charge	ve	Li ·	Charge	u	Not	ion on	to H)			- ·			
President Calif	of asset	J. 1 - T.	Charge	Charge '		Charge	Offered	(amount							
and the second of the second o	for		1 2				as	113							
	which						security	negative							
	this				· ·)						•	
	certifica				[
	te														
	relate	D-646	044	Dahasi	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Orben	Dalabarac	Debt		Market	l cor-	ina I	Market	Carrying	Total
		Debt for which this	Other	Debt for which	Assets shared by	Other	Debt not backed by	amount		Value		ying / « value	Market value	value / book	Total Value(=K+L+
		certificate is	secure d debt	this	pari pass	assets	any	consider		for		xclusive	for pari	value for	M+
	İ.	being issued	l debt	certifica	debt	which	assets	ed more		assets	chan		passu	pari passu	N)
takan kanasa Makanan salah dari		Demg-155aca	İ .	te is	holder	there is	offered as	than		charged	asse	_	charge	assets	'''
				being	(includes	pari	security	once		on	whe		assets	where	
in a	<u> </u>			issued	debt for	passu	1	(due to		exclusiv		ket is		market	
entre.	į			!	which this	charge		exclusiv		e basis	not			value is not	
					certificate	(excludi		e plus			asce	rtainabl		ascertainabl	
70.00 F330 F			İ		is issued	ng items		pari			e or			еог	
					and other	covered		passu			appl	icable		applicable	
\$40 mm mm.				1	debt with	in		charge)					L	L	
gar ta				:	pari passu charge)	column F)						R	lelating to C	olumn F	
* .															
Lease	1				1.5							7. j		4	
Liabilities					* *.						<u> </u>				
Provisions	1		·				126.36		126.36		ļ				
Others				<u> </u>			111.56		111.56		_				
Total				-			. :		872.78		ļ				
Cover on Book Value		1	23.39		0.42						İ				
		į.							1		1	1	1		1

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

W./ S. Kanzaraja									•					(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	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	ated to	only the	se items co	vered by this ce	rtificate
na Na Na Na Herita da Na Na Herita da		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excludi ng items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	bool for e char asse whe mark not asce e or	ts	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
					pari passu charge)	column F)		charge	1			P	elating to C	Column F	
Cover on Market Value									#			1.2	5		
		Exclusive Security cover ratio	11 51		Pari-passu security cover ratio										

CANAL AND MERCHANISMS

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

Notes:

- i. The financial information as on December 31, 2023 has been extracted from the unaudited books of accounts for the Quarter ended December 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

SI	ISIN	Sanctioned Amount as on	Outstanding Amount as	Interest Accrued as on	Total
No.		31st December 2023	31st December 2023	31st December 2023	
1.	INE363007053	365.54	364.61	25.32	389.93
	INE363007061				
	INE363007079				
	INE363007087				
	INE363007095				
	INE363007103				

- 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 securities stated above with M/s. Chennai Port Authority for an outstanding of INR 164.79 Crore. The list of assets on which the charge is provided below;

SI No.	Nature of Assets	Net Book Value	Exclusive Charge / Pari Passu
1.	North Breakwaters	235.95	Paripassu Charge shared between M/s.
l			Chennai Port Authority & M/s. Catalyst
ļ			Trusteeship Limited.
2.	South Breakwaters, Stones, Pile Wharf CB1,CB2, Entrance, Electrical	217.70	Exclusive Charge to Chennai Port Trust
	Substation, Access Road, Port Boundary wall		

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

- vi. Since the outstanding loan of INR 164.79 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)
- 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;

SI No.	Nature of Assets	Net Book Value	Exclusive Charge to whom
1.	South Breakwaters, Stones, Pile Wharf CB1, CB2, Entrance, Electrical	217.70	M/s. Chennai Port Authority
	Substation, Access Road, Port Boundary wall		·
2.	General Cargo Berth, Small Craft Jetty 1,2,3	54.85	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.

For M/s. Jasminder Singh & Associates,

Chartered Accountants

Firm Registration Number:

CA Ashish Jindal

Membership Number: 559899

UDIN: 24559899 BKAEPS 7348

Date: 14.02.2024

		•								•			(all amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)		,		overed by this ce	
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued	Other assets on which there is pari passu 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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
					and other debt with pari passu charge)								T.	
		Book Value	Boo k Valu e	Yes/No	Book Value	Book Value								
Assets														
Property Plant and Equipment	General cargo berth, small craft jetty 1,2,3	54.85	217. 70	No		235.95	2322.65		2831.14	143.92	-	-	-	143.92
Capital Work							496.77		496.77					

		•								•			(all amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)				overed by this ce	
		Debt for which this certificate is being issued	Othe r secu red 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	Other assets on which there is pari passu 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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable g to Column F	Total Value(=K+L+ M+ N)
in Progress					pari passu charge)								T	
Rights of Use Assets							17.58		17.58					
Goodwill Intangible Assets							1.80		1.80					
Intangible Assets under development														
Investments							41.83		41.83					

													(all amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Re	lated to only tho	se items co	overed by this ce	rtificate
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate	Other assets on which there is pari passu charge (excluding items covered in column	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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
					is issued and other debt with pari passu charge)	F)						Relatin	g to Column F	
Loans							4.33		4.33					
Trade Receivable							27.94		27.94					
Cash & Cash Equivalence Bank Balances other than cash and cash							123.98		123.98					
equivalents														

												(all amount	s in INR, Crore)
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
Description of asset for which this certificate relate	Exclusive Charge	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Rel	ated to only tho	se items co	overed by this ce	rtificate
	Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate	Other assets on which there is pari passu charge (excluding items covered in column	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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
				is issued and other debt with pari passu charge)	F)						Relatin	g to Column F	
						170.99		170.99					
						3207.87		3716.36					
	11.65							11.65	11.65				11.65
	Description of asset for which this certificate	Description of asset for which this certificate relate Debt for which this certificate is being issued	Description of asset for which this certificate relate Debt for which this certificate is being issued Description Exclusive Exclusive usiv end contact the certificate is being issued	Description of asset for which this certificate relate Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued	Description of asset for which this certificate relate Debt for which this certificate is being issued Debt for which this certificate is being and other debt with pari passu charge) Description of asset for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued And other debt with pari passu charge)	Description of asset for which this certificate relate Debt for which this certificate is being issued Debt for which this certificate debt Debt for which this certificate is being issued Debt for which this certificate debt Debt for which this certificate is being issued Debt for which this certificate debt Debt for which this certificate debt Debt for which is being issued Debt for which this certificate debt is being issued Debt for which this certificate debt for which this certificate is is being items covered in column for column for column is is sued that there is pari passu charge debt with pari passu charge) Debt for which this certificate is being items Charge Charge Charge Charge Charge Charge Charge Charge Charge Charge Charge Charge Charge Charge Assets shared by pari pass debt for which this covered in column for colu	Description of asset for which this certificate relate Debt for which this certificate is being issued Debt for which this certificate adebt with pari passu charge) Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this red debt is being issued Debt for which this red debt is being issued Debt for which this certificate is is being items covered and other debt with pari passu charge) The pari passu charge is security Debt for which this certificate is is sued and other debt with pari passu charge) The pari passu charge is security Debt for which this secure red debt in column is security The pari passu charge is security The pari passu charge is security The pari passu charge is security The pari passu charge is security The pari passu charge is security The pari passu charge is security The pari passu charge is security The pari passu charge is security The pari passu charge is security The pari passu charge is security The pari passu charge is security The pari passu charge is security is security.	Description of asset for which this certificate relate Debt for which this certificate is being issued Debt for which this certificate debt Debt for which this certificate is being issued Debt for which this certificate debt Debt for which this certificate is being issued Debt for which this certificate debt Debt for which this certificate debt Debt for which this certificate debt Debt for which this certificate debt Debt for which this certificate debt Debt for which this certificate debt Debt for which this certificate debt Debt for which this certificate debt is being issued Debt for which this certificate debt for which this covered and other debt with pari passu charge) Debt for which this certificate is being its is issued and other debt with pari passu charge) Debt for which this certificate debt is being its is issued and other debt with pari passu charge) Trought Assets Charge Debt for which this certificate debt this certificate is being items covered in column in negative) Debt assets on which there is pari passu charge (excluding items covered in column in negative) Trought Assets Other assets on which there is pari passu charge (excluding items covered in column in negative) Trought Assets Other assets on this certificate debt there is pari passu charge (excluding items covered in column in negative) Trought Assets Other assets on this certificate debt there is pari passu charge (excluding items covered in column in negative) Trought Assets Other assets on the certificate debt this certificate assets on the certificate is being items assets of the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate assets on the certificate asset on the certificate assets on the certificate assets on the certificate assets on	Description of asset for which this certificate relate Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate is being issued Debt to which this certificate is being issued Debt to assets on which there is by any assets offered to asset offered in column in not amount backed considered to asset offered in column in negative) Exclusive to H) Total (C to H	Description of asset for which this certificate relate Debt for which this being issued and other debt with pari passu charge) Description of asset for which this certificate relate Debt for which this certificate is being issued Debt for which this certificate is abeing issued Debt for which this certificate is being issued Debt for which there is borace certificate is issued and other debt with pari passu charge) Debt amount backed there is by any assets on once (due offered to assecurity plus pari passu charge) Debt amount amount backed there is borace debt for which this covered in column is assets on the pari passu charge offered to asset security plus pari passu charge) Debt amount amount backed there is backed to which there is backed to asset security plus pari passu charge) Debt amount amount backed there is bac	Description of asset for which this certificate relate Debt for which this certificate is being issued Debt for which this certificate debt with pari passu charge) Debt for which this certificate debt with pari passu charge) Debt for which this certificate is being issued Debt for which this certificate debt with pari passu charge) Debt for which this certificate debt with pari passu charge) Debt for which this certificate is being issued Debt for which this certificate debt with pari passu charge) Debt for which this certificate is being issued Debt for which this certificate debt with pari passu charge) Debt for which this certificate debt with pari passu charge) Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate debt with pari passu charge) Debt for which this certificate debt with pari passu charge) Debt for which this certificate debt with pari passu charge) Debt for which this certificate debt with pari passu charge) Debt on (amount in negative) Debt amount backed there is by any assets on once (due charge) (excluding as security passu charge) F) Debt amount backed there is by any assets of fiered as security passu charge) F) Debt on (amount in negative) Debt amount backed there is by any assets of there is by any assets of the pari passu charge offered as security passu charge) F) Debt on (amount in negative) Debt amount backed there is by any assets of the pari passu charge offered as security passu charge) Debt amount backed there is by any assets on once (due only the only the considered there is security passu charge) Debt amount backed there is by any assets on once (due only the only the considered there is security passu charge) Debt amount backed there is assets on the pari passu charge offered as security passu charge) Debt amount backed there is assets on the pari passu charge offered as security passu charge) Debt amount on the pari passu charge offered as security passu charge offered	Description of asset for which this certificate relate Debt for which this certificate is being issued Debt for which this certificate is being issued Debt for which this certificate debt with pari passu charge) I make the debt with pari passu charge passu charge) Debt for which this certificate is being issued Debt for which this certificate debt with pari passu charge and other debt with pari passu charge) Debt for which this certificate is being issued Debt for which this certificate debt is being issued Debt for which this certificate debt is being issued Debt for which this certificate is being issued Debt for which this certificate debt with pari passu charge) Debt for which this certificate is being issued Debt for which this certificate debt with pari passu charge) I make to only those items or on the passu charge on assets on pari passu charge on exclusive pari passu charge) Debt amount backed there is which this covered in column in negative) Security Debt amount backed there is which this covered in column in negative) Security Debt amount backed there is security Offered assets on not which there is covered offered assets where on exclusive pari passu charge Offered assets on not which there is security plus pari passu charge) Debt amount backed there is security plus pari passu charge on exclusive passu charge Or applicable Related to only those items or on to H) Offered assets on not which there is security Offered assets on not which there is security Or applicable Or	Col. B

													(all amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)				overed by this ce	
		Debt for which this certificate is being issued	Othe r secu red 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	Other assets on which there is pari passu 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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
sharing Pari-					debt with pari passu charge)									
passu charge with above debts														
Other Debts Subordinated Debt		Not to be filled				554.72			554.72					
Borrowings Bank Debt		_					27.5		27.5					

													(all amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)		,		overed by this ce	
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate	Other assets on which there is pari passu charge (excluding items covered in column	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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
Securities					is issued and other debt with pari passu charge)	F)						Relatin	g to Column F	
Others (security deposit and retention)							9.57		9.57					
Trade Payables							31.42		31.42					
Lease Liabilities														
Provisions							126.36		126.36					

													(all amount	s 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)				overed by this ce	
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate	Other assets on which there is pari passu charge (excluding items covered in column	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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
					is issued and other debt with pari passu charge)	F)						Relatin	g to Column F	
Others							121.14		121.14	44.05				
Total Cover on Book Value		4.70				554.72 0.42			872.78	11.65				11.65
Cover on Market Value										12.35				
		Exclusive Security cover ratio			Pari- passu security cover									

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

	1	1	1	T	T = . =			T = 1.		1	1	1		ts 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	Excl usiv e Char ge	Paripassu Charge	Paripassu Charge	Paripassu Charge	Assets Not Offered as security	Elimination on (amount in negative)	Total (C to H)	Rei	ated to only tho	se items co	overed by this ce	rtificate
		Debt for which this certificate is being issued	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate	Other assets on which there is pari passu charge (excluding items covered in column	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 pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainable or applicable	Total Value(=K+L+ M+ N)
					is issued and other debt with pari passu charge)	F)		energe,				Relatin	g to Column F	
					ratio									

Notes:

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

Chennai-600001.

- i. The financial information as on December 31, 2023 has been extracted from the unaudited books of accounts for the quarter ended December 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

SI	ISIN	Sanctioned Amount as on	Outstanding Amount as	Interest Accrued as on	Total
No.		31st December 2023	on 31st December 2023	31st December 2023	
1.	INE363007020	94.65 (out of which 83	11.65	-	11.65
2.	INE363007046	Crore has been redeemed			
		during the FY 2022-2023)			

- 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 11.65 Crore (Including the accrued Interest as on 30th September 2023).
- 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;

SI No.	Nature of Assets	Net Book Value	Exclusive Charge / Pari Passu
1.	North Breakwaters	235.95	Paripassu Charge shared between M/s.
			Chennai Port Authority & M/s. Catalyst
			Trusteeship Limited.
2.	South Breakwaters, Stones, Pile Wharf CB1,CB2, Entrance, Electrical	217.70	Exclusive Charge to Chennai Port Trust
	Substation, Access Road, Port Boundary wall		

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

- vii. Since the outstanding loan of INR 164.79 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.

For VCMV & Associates LLP
Chartered Accountants
Firm Registration Number - S200143

Vinay Kumar Jain Membership Number - 232058 UDIN - 24232058BKCZPX3431 Date - 14.02.2024

														(all amount	s 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	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	lated t	o only tho	se items co	overed by this ce	ertificate
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excluding items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	boo for e char asse whe mar not asce e or	ts re ket is rtainabl icable	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
		Book	Book	Yes/No	pari passu charge) Book	column F) Book						R	elating to (Column F	
		Value	Value	163/110	Value	Value									
Assets		Taluc	value		value	value									
Property Plant and Equipment	North Break Waters	-	272.54	Yes	235.95 (refer note v)	-	2322.65		2831.14		-	693.4 (Refe	r	-	693.43
Capital Work in Progress					Í		496.77		496.77						
Rights of Use Assets							17.58		17.58						

														(all amounts	s 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	Col. M	Col. N	Col. O	
Particulars	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	L L ated t	Lo only tho	se items co	vered by this ce	rtificate
	relate	Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excludi ng items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	boo for e char asse whe mar not asce e or	ts re ket is ertainabl	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
Goodwill					pari passu charge)	column F)						R	elating to C	Column F	
Intangible Assets							1.80		1.80						
Intangible Assets under development Investments							41.83		41.83						
Loans							41.83		41.83						
Inventories							7.33		7.33						
Trade Receivable							27.94		27.94						

														(all amounts	s 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	Col. M	Col. N	Col. O	
Particulars	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	. L ated to	o only tho	se items co	vered by this ce	rtificate
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with pari passu	Other assets on which there is pari passu charge (excludi ng items covered in column	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	bool for e char asse whe mar not asce e or	ts re ket is rtainabl icable	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
					charge)	F)						, n	leiating to C	Olullii F	
Cash & Cash Equivalence							123.98		123.98						
Bank Balances other than cash and cash equivalents															
Others							170.99		170.99						
Total							3207.87		3716.36						
Liabilities															

														(all amount	s 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	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	lated t	o only tho	se items co	vered by this ce	rtificate
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excludi ng items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	boo for e char asse whe mar not asce e or	ts re ket is rtainabl	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
					pari passu charge)	column F)						R	elating to (Column F	
Debt Securities to which this certificate pertains				Yes	389.93 (Refer Note iii)				389.93			389.93 (Refe Note iii	r		389.93
Other debt sharing Pari-passu charge with above debts				Yes	164.79 (Refer Note v)				164.79			164.79 (Refe Note v	r		164.79
Other Debts		Not to be filled	11.65 (refer note v)						11.65						

														(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	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	ated to	o only the	se items co	vered by this ce	rtificate
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excludi ng items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	bool for e char asse whe mar not asce e or	ts	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
					pari passu charge)	column F)						R	elating to C	Column F	
Subordinated Debt															
Borrowings							27.5		27.5						
Bank					ļ										
Debt Securities															
Others (security deposit and retention)							9.57		9.57						
Trade Payables		1					31.42		31.42						

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	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	ated to only those items covered by this certificate			rtificate	
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excludi ng items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	bool for e char asse whe mark not asce e or	ts	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
					pari passu charge)	column F)						R	elating to C	Column F	
Lease Liabilities															
Provisions							126.36		126.36						
Others					ļ		111.56		111.56						
Total									872.78						
Cover on Book Value			23.39		0.42										

														(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	Descript ion of asset for which this certifica te relate	Exclusive Charge	Exclusi ve Charge	Paripass u Charge	Paripassu Charge	Paripass u Charge	Assets Not Offered as security	Eliminat ion on (amount in negative)	Total (C to H)	Rel	ated to	to only those items covered by this certificate			rtificate
		Debt for which this certificate is being issued	Other secure d debt	Debt for which this certifica te is being issued	Assets shared by pari pass debt holder (includes debt for which this certificate is issued and other debt with	Other assets on which there is pari passu charge (excludi ng items covered in	Debt not backed by any assets offered as security	Debt amount consider ed more than once (due to exclusiv e plus pari passu charge)		Market Value for assets charged on exclusiv e basis	bool for e char asse whe mar not asce e or	ts	Market value for pari passu charge assets	Carrying value / book value for pari passu assets where market value is not ascertainabl e or applicable	Total Value(=K+L+ M+ N)
					pari passu charge)	column F)						Ro	elating to C	olumn F	
Cover on Market Value												1.25	5		
		Exclusive Security cover ratio			Pari-passu security cover ratio										

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

Notes:

- i. The financial information as on December 31, 2023 has been extracted from the unaudited books of accounts for the Quarter ended December 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

SI	ISIN	Sanctioned Amount as on	Outstanding Amount as	Interest Accrued as on	Total
No.		31st December 2023	31st December 2023	31st December 2023	
1.	INE363007053	365.54	364.61	25.32	389.93
	INE363007061				
	INE363007079				
	INE363007087				
	INE363007095				
	INE363007103				

- 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 securities stated above with M/s. Chennai Port Authority for an outstanding of INR 164.79 Crore. The list of assets on which the charge is provided below;

SI No.	Nature of Assets	Net Book Value	Exclusive Charge / Pari Passu
1.	North Breakwaters	235.95	Paripassu Charge shared between M/s.
			Chennai Port Authority & M/s. Catalyst
			Trusteeship Limited.
2.	South Breakwaters, Stones, Pile Wharf CB1,CB2, Entrance, Electrical	217.70	Exclusive Charge to Chennai Port Trust
	Substation, Access Road, Port Boundary wall		

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

- vi. Since the outstanding loan of INR 164.79 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)
- 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;

SI No.	Nature of Assets	Net Book Value	Exclusive Charge to whom
1.	South Breakwaters, Stones, Pile Wharf CB1, CB2, Entrance, Electrical	217.70	M/s. Chennai Port Authority
	Substation, Access Road, Port Boundary wall		
2.	General Cargo Berth, Small Craft Jetty 1,2,3	54.85	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.

For VCMV & Associates LLP Chartered Accountants

Firm Registration Number: S200143

Vinay Kumar Jain Digitally signed by Vinay Kumar Jain DN c=IN, o=Personal, 25-420—998-971-d13505-84/42b49a 96:d8:5062/758/fe/d34505-84/42b49a 96:d8:5062/758/fe/d3465-95-d112, st=Tamil Nadu, serialNumber=d8756192913192ad6-1834655/7677726895-573-82356-42a 43560882-5558-a, c=Vinay Kumar Jain Date: 2024.021, 41 7743:16 -075-30°

Vinay Kumar Jain

Membership Number 232058 UDIN: 24232058BKCZPW9832

Date: 14.02.2024







काण्गाक्षां துறைமுக நிறுவனம் कामराजर पोर्ट लिमिर्टड Kamarajar Port Limited



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

संख्या/KPL/CS/BSE/2023-24

14th February, 2024

The Corporate Relations Department, Bombay Stock Exchange Limited, PhirozeJeejeebhoy 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: <u>Disclosure under Regulation 52(7) and 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg</u>

Regulation 52(7) and 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable as the proceeds have been fully utilized.

Kindly acknowledge the receipt.

Thanking you,

Yours faithfully, for **Kamarajar Port Limited**

JAYALAKSHMI SRINIVASAN Digitally signed by JAYALAKSHMI SRINIVASAN Date: 2024.02.14 18:47:20

(Javalakshmi Srinivasan)

Company Secretary & Compliance Officer

Registered Office: No.17, Jawahar Building, Rajaji Salai, Chennai - 600 001. Phone: 044-2525 1666-70 Fax: 044-2525 1665

CIN: U45203TN1999PLC043322

पंजीकृत कार्यालय : न. 17, जवाहर विल्डिंग, राजाजी सालै, चन्नै - 600 001. फोन : 044-2525 1666-70 फैक्स : 044-2525 1665 Port Office : Vallur Post, Chennai - 600 120. Ph : 044-2795 0030-40 Fax : 044-2795 0002 पोर्ट कार्यालय : वल्लूर, पोस्ट, चन्ने - 600 120. फोन : 044-2795 0030-40 फैक्स : 044-2795 0002

टोल फी सस्या / TOLL FREE NUMBER: 1800 - 425 - 1203