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

संख्या/KPL/CS/BSE/2024-25 **10th February, 2025**

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: 961845, 961847, 961851 and 961853

Sir/ Madam,

विषय/Sub: **Submission of Unaudited Financial Results for the quarter and nine months ended December 31, 2024/ 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 10th February 2025 have approved the Unaudited Financial Results for the quarter and nine months ended December 31, 2024. 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 and nine months ended December 31, 2024 pursuant to Regulation 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. Regulation 52 (7) & 52 (7A) is not applicable as the proceeds have been fully utilized.

Further, in compliance with Regulation 52(8) of SEBI Listing Regulations, 2015 unaudited financial results will be published in the newspaper within 2 working days of conclusion of this Board Meeting.

Kindly acknowledge the receipt.

Thanking you,
Yours faithfully,

For **Kamarajar Port Limited**

S. Jlakshmi

(Jayalakshmi Srinivasan)
Company Secretary & Compliance Officer

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 Nine Months ended 31st December 2024

(Rupees in lakhs)

S. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Sales / Income from operations	28,828.86	29,210.77	26,824.71	82,377.85	78,283.08	1,06,221.97
2	Other Income	373.17	540.91	238.76	1,280.08	1,246.86	1,921.62
3	Total Income (1+2)	**29,202.03**	**29,751.67**	**27,063.47**	**83,657.93**	**79,529.94**	**1,08,143.59**
4	**Expenses**						
	(a) Operating Cost	2,219.82	1,929.67	1,931.74	7,359.79	8,033.11	10,476.64
	(b) Employees benefits Expenses	581.67	561.00	524.00	1,698.60	1,566.90	2,074.27
	(c) Finance cost	1,088.77	1,065.15	1,577.53	3,303.20	4,851.26	6,262.61
	(d) Depreciation and amortisation expense	1,961.37	1,973.65	1,621.57	5,884.12	4,775.75	7,554.97
	(e) Other Expenses	1,369.92	1,408.52	1,566.63	3,941.82	3,787.21	5,115.95
	Total Expenses (4)	**7,221.54**	**6,937.99**	**7,221.47**	**22,187.52**	**23,014.24**	**31,484.44**
5	Profit Before Exceptional items and tax (3-4)	**21,980.49**	**22,813.68**	**19,842.00**	**61,470.41**	**56,515.70**	**76,659.15**
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	**21,980.49**	**22,813.68**	**19,842.00**	**61,470.41**	**56,515.70**	**76,659.15**
	Tax expense						
	(a) Current Tax	7,134.89	7,432.12	6,241.91	19,859.52	18,210.72	24,532.63
	(b) Deferred Tax	686.67	706.50	770.24	2,045.83	1,713.34	2,558.49
	Total Tax Expense (7)	**7,821.57**	**8,138.63**	**7,012.15**	**21,905.34**	**19,924.06**	**27,091.12**
8	Net Profit / (Loss) for the period	14,158.92	14,675.06	12,829.85	39,565.07	36,591.64	49,568.03
9	Other Comprehensive Income	-44.71	-79.44	7.93	-96.35	20.64	-117.00
10	Total Comprehensive Income for the period (8-9)	**14,114.21**	**14,595.62**	**12,837.78**	**39,468.72**	**36,612.27**	**49,451.03**
11	Paid-up equity Share capital (Face Value Rs.10/- each)	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
12	Paid-up debt capital	29,689.61	29,683.66	37,627.47	29,689.61	37,627.47	29,680.69
13	Reserves excluding Revaluation reserve	2,70,557.70	2,56,443.48	2,48,250.23	2,70,557.70	2,48,250.23	2,61,088.98
14	Debenture / Bond Redemption Reserve	5,387.60	5,273.38	6,918.12	5,387.60	6,918.12	5,044.95
15	Earning Per Share (EPS) - in Rs. #	4.72	4.89	4.28	13.19	12.20	16.52
16	Debt Equity Ratio	0.15	0.16	0.20	0.15	0.20	0.17
17	Debt Service Coverage Ratio	8.99	9.37	1.25	9.84	2.87	7.26
18	Interest Service Coverage Ratio	21.19	22.42	13.58	19.61	12.65	15.48
19	Net Profit Ratio	48.49	49.33	47.41	47.29	46.01	45.84
20	Net Worth	3,00,557.70	2,86,443.48	2,78,250.23	3,00,557.70	2,78,250.23	2,91,088.98

Not annualised for quarterly and nine months figures

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 10.02.2025. The figures for the quarter ended December 31, 2024 are the balancing figures between unaudited year to date figures and unaudited figures upto the end of 2nd quarter of the respective financial year which were subjected to limited review.

3 The above financial results for the quarter and nine months ended 31st December 2024 have been subjected to a limited review 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.11,71,56,000/- 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 registered on 25.03.2013.

(ii) Redeemable at par, 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 @ 9% to Retail Investors 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 registered on 19.03.2014.

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

कामराजर पोर्ट लिमिटेड चेन्नई Chennai Kamarajar Port Limited

JASMINDER SINGH & ASSOCIATES FRN-016192N LUDHIANA

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

Particulars	Quarter ended			Nine months Ended		Year ended
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
	Unaudited					Audited
Outstanding Redeemable Preference Shares	NA	NA	NA	NA	NA	NA
Current Ratio	1.96	1.02	0.66	1.96	0.66	0.91
Long Term debt to Working Capital	2.32	53.60	-3.92	2.32	-3.92	-18.98
Bad Debts to Accounts Receivable Ratio	0.00%	0.00%	0.05%	0.00%	0.05%	0.02%
Current liability Ratio (Current Liabilities / Total Liabilities)	0.21	0.40	0.37	0.21	0.37	0.31
Total Debts to total assets	0.12	0.12	0.15	0.12	0.15	0.13
Debtors Turnover	8.25	8.66	9.60	23.56	28.02	14.09
Inventory Turnover	NA	NA	NA	NA	NA	NA
Operating Margin (%)	85.53%	86.65%	85.00%	84.22%	82.90%	83.37%
Net Profit Margin (%)	48.49%	49.33%	47.41%	47.29%	46.01%	45.84%
Sector specific equivalent Ratios						
Operating Ratio (Op. Exp to Op. Income)	14.47%	13.35%	15.00%	15.78%	17.10%	16.63%

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

(J P Irene Cynthia, 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: 25559899BMIDKT4753

Place : Chennai
Date : 10.02.2025

Jasminder Singh & Associates
Chartered Accountants
3-D, Surya Kiran Complex, 92, The Mall
Above Aristocrat Gallery, Ludhiana - 141001

INDIA

Mob : 098141- 60550
Off : 91-161-4636550
Web : cajasminder.com
e mail : jasingh123@yahoo.co.in

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

The Board of Directors
Kamarajar Port Limited,
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 Dec 2024**, 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
FRN-016192N
LUDHIANA

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

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

CA. Ashish Jindal
Partner
Membership No. - 559899
Place - Chennai
Date- 10 February 2025
Udin: 25559899BMIDKT4753

Jasminder Singh & Associates
Chartered Accountants
3-D, Surya Kiran Complex, 92, The Mall
Above Aristocrat Gallery, Ludhiana - 141001

INDIA

Mob : 098141- 60550
Off : 91-161-4636550
Web : cajasminder.com
e mail : jasingh123@yahoo.co.in

Report on Security Cover as at December 31, 2024 and compliance with all the covenants for the year ended April 1, 2024 to December 31, 2024 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

Dear Sirs,

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, 2024 and Table II for 'Compliance with all the covenants' for listed non-convertible debt securities for the period from April 1, 2024 to December 31, 2024 (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 Half year ended December 31, 2024 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 no. SEB1/HO/DDHS-PoD3//P/CIR/2024/46 dated May 16, 2024 (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, 2024 ("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.

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

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, 2024 is in compliance with SEBI circular no. SEB1/HO/DDHS-PoD3//P/CIR/2024/46 dated May 16, 2024 with the minimum asset cover requirement of hundred percent as per the SEBI Regulations Annexure I attached to this certificate.

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 respect to the book value of asset charged against secured debt issued by the Company in agreement with un

   c) unaudited financial statement as at December 31, 2024 and other relevant records and documents maintained by the Company; and

   d) 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, 2024 ("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) I 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.

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

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;

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 Reg. No. 016192N

JASMINDER SINGH & ASSOCIATES
CA
FRN-016192N
LUDHIANA

CA Ashish Jindal
M. No.: 559899
UDIN: 25559899BMIDKU1656
Date: 10.02.2025

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, 2024
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 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	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	53.98	212.77	No		231.76	2578.34		3076.85	143.92	-	-	-	143.92
Capital Work							**305.97**		**305.97**					

JASMINDER SINGH & ASSOCIATES FRN-018192N LUDHIANA

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, 2024
To, SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
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												Relating to Column F		
in Progress														
Rights of Use Assets							16.64		16.64					
Goodwill														
Intangible Assets							1.65		1.65					
Intangible Assets under development														
Investments							42.06		42.06					

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, 2024
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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		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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Loans							8.45		8.45					
Inventories														
Trade Receivable							34.96		34.96					
Cash & Cash Equivalence							200.60		200.60					
Bank Balances other than cash and cash equivalents														

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

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, 2024
To, SBICAP Trustee Company Limited,
Building 1st Floor, SBI Zonal office,
86, Rajaji Road, Parry's corner,
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		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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Others							**208.45**		**208.45**					
Total									**3895.63**					
Liabilities														
Debt Securities to which this certificate pertains		12.32							12.32	12.32				12.32
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, 2024
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 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	Total Value(=K+L+M+N)
												Relating to Column F		
sharing Pari-passu charge with above debts														
Other Debts		Not to be filled				427.65			427.65					
Subordinated Debt														
Borrowings							**17.50**		**17.50**					
Bank														
Debt														

JASMINDER SINGH & ASSOCIATES FRN-016192N LUDHIANA

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, 2024
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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Securities														
Others (security deposit and retention)							14.44		14.44					
Trade Payables							**19.39**		**19.39**					
Lease Liabilities														
Provisions							**280.00**		**280.00**					

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

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, 2024
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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Others							**120.05**		120.05					
Total		**12.32**				**427.65**	**451.38**		**891.35**	12.32				12.32
Cover on Book Value		**4.38**				**0.54**								
Cover on Market Value										12.35				
		Exclusive Security cover ratio			**Pari-passu security cover**									

JASMINDER SINGH & ASSOCIATES
FRN 016182N
LUDHIANA

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, 2024
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 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	Total Value(=K+L+M+N)
												Relating to Column F		
					ratio									

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

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, 2024
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)

Notes:

i. The financial information as on December 31, 2024 has been extracted from the unaudited books of accounts for the period ended December 31, 2024 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 December 2024	Outstanding Amount as on 31st December 2024	Interest Accrued as on 31st December 2024	Total
1.	INE363O07020	94.65 (out of which 83 Crore has been redeemed during the FY 2022-2023)	11.65	0.67	12.32
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 11.66 Crore (Including Accrued interest).

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	231.76	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	212.77	Exclusive Charge to Chennai Port Trust

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

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, 2024
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 141.78 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 Reg. No. 016192N

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

CA Ashish Jindal
M. No.: 559899
Date: 10.02.2025
UDIN: 25559899BMIDKU1656

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, 2024
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 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	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	-	266.75	Yes	**231.76** (refer note v)	-	2578.34		3076.85		-	693.43 (Refer Note ii)	-	693.43
Capital Work in Progress							**305.97**		**305.97**					
Rights of Use Assets							**16.64**		**16.64**					

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

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, 2024
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 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	Total Value(=K+L+M+N)
												Relating to Column F			
Goodwill														
Intangible Assets							1.65		1.65					
Intangible Assets under development														
Investments							42.06		42.06					
Loans							8.45		8.45					
Inventories														
Trade Receivable							34.96		34.96					

JASMINDER SINGH & ASSOCIATES * LUDHIANA * FRN-016192N

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, 2024
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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Cash & Cash Equivalence							**200.60**		**200.60**					
Bank Balances other than cash and cash equivalents														
Others							**208.45**		**208.45**			**693.43**		**693.43**
Total									**3895.63**					
Liabilities														

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

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, 2024
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)

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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Debt Securities to which this certificate pertains				Yes	304.08 (Refer Note iii)				304.08			304.08 (Refer Note iii)		304.08
Other debt sharing Pari-passu charge with above debts				Yes	141.78 (Refer Note v)				141.78			141.78 (Refer Note v)		141.78
Other Debts		Not to be filled	12.32 (refer note v)						12.32					

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, 2024
To, Catalyst Trusteeship Limited,
GDA House Plot No 85,
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M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

(all amounts in INR, Crore)

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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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Subordinated Debt														
Borrowings							**17.50**		**17.50**					
Bank														
Debt Securities														
Others (security deposit and retention)							**14.44**		**14.44**					
Trade Payables							**19.39**		**19.39**					

JASMINDER SINGH & ASSOCIATES * LUDHIANA * FRN-016192N

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, 2024
To, Catalyst Trusteeship Limited,
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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	Pari passu Charge	Pari passu Charge	Pari passu 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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Lease Liabilities														
Provisions							280.00		280.00					
Others							120.05		120.05					
Total			12.32		445.86		451.38		909.56			427.65		427.65
Cover on Book Value			21.65		0.54									

JASMINDER SINGH & ASSOCIATES
FRN-016192N
LUDHIANA

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, 2024
To, Catalyst Trusteeship Limited,
GDA House Plot No 85,
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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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Cover on Market Value												**1.62**		
		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 December 31, 2024
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 December 31, 2024 has been extracted from the unaudited books of accounts for the period ended December 31, 2024 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 December 2024	Outstanding Amount as 31st December 2024	Interest Accrued as on 31st December 2024	Total
1.	INE363O07053	365.54 (out of which 80.39 Crore has been redeemed during the FY 2023-2024)	285.15	18.93	304.08
	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 securities stated above with M/s. Chennai Port Authority for an outstanding of INR 141.78 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	231.76	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	212.77	Exclusive Charge to Chennai Port Trust

JASMINDER SINGH & ASSOCIATES FRN-016192N LUDHIANA

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, 2024
To, Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
Pune-411038.

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

vi. Since the outstanding loan of INR 141.78 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;

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	212.77	M/s. Chennai Port Authority
2.	General Cargo Berth, Small Craft Jetty 1,2,3S	53.98	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 Reg. No. 016192N

JASMINDER SINGH & ASSOCIATES CA FRN-016192N LUDHIANA

CA Ashish Jindal
M. No.: 559899
Date: 10.02.2025
UDIN: 25559899BMIDKU1656

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, 2024
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 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	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	53.98	212.77	No		231.76	2578.34		3076.85	143.92	-	-	-	143.92
Capital Work							**305.97**		**305.97**					

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												Relating to Column F		
in Progress														
Rights of Use Assets							16.64		16.64					
Goodwill														
Intangible Assets							1.65		1.65					
Intangible Assets under development														
Investments							42.06		42.06					

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												Relating to Column F		
Loans							8.45		8.45					
Inventories														
Trade Receivable							34.96		34.96					
Cash & Cash Equivalence							200.60		200.60					
Bank Balances other than cash and cash equivalents														

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												Relating to Column F		
Others							208.45		208.45					
Total									3895.63					
Liabilities														
Debt Securities to which this certificate pertains		12.32							12.32	12.32				12.32
Other debt														

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												Relating to Column F		
sharing Pari-passu charge with above debts														
Other Debts		Not to be filled				427.65			427.65					
Subordinated Debt														
Borrowings							17.50		17.50					
Bank														
Debt														

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												Relating to Column F		
Securities														
Others (security deposit and retention)							14.44		14.44					
Trade Payables							19.39		19.39					
Lease Liabilities														
Provisions							280.00		280.00					

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												Relating to Column F		
Others							120.05		120.05					
Total		12.32				427.65	451.38		891.35	12.32				12.32
Cover on Book Value		4.38				0.54								
Cover on Market Value										12.35				
		Exclusive Security cover ratio			Pari-passu security cover									

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					ratio									

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Notes:

i. The financial information as on December 31, 2024 has been extracted from the unaudited books of accounts for the period ended December 31, 2024 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 December 2024	Outstanding Amount as on 31st December 2024	Interest Accrued as on 31st December 2024	Total
1.	INE363O07020	94.65 (out of which 83 Crore has been redeemed during the FY 2022-2023)	11.65	0.67	12.32
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 11.66 Crore (Including Accrued interest).

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	231.76	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	212.77	Exclusive Charge to Chennai Port Trust

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vii. Since the outstanding loan of INR 141.78 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

VCMV & ASSOCIATES LLP CHENNAI 600 006 CHARTERED ACCOUNTANTS

Vinay Kumar Jain
Membership Number - 232058
UDIN - 25232058BMKUTL8485
Date – 10.02.2025

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												Relating to Column F		
		Book Value	Book Value	Yes/No	Book Value	Book Value								
Assets														
Property Plant and Equipment	North Break Waters	-	266.75	Yes	**231.76** (refer note v)	-	2578.34		3076.85		-	693.43 (Refer Note ii)	-	693.43
Capital Work in Progress							**305.97**		**305.97**					
Rights of Use Assets							**16.64**		**16.64**					

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Goodwill														
Intangible Assets							1.65		1.65					
Intangible Assets under development														
Investments							42.06		42.06					
Loans							8.45		8.45					
Inventories														
Trade Receivable							34.96		34.96					

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												Relating to Column F		
Cash & Cash Equivalence							200.60		200.60					
Bank Balances other than cash and cash equivalents														
Others							208.45		208.45			693.43		693.43
Total									3895.63					
Liabilities														

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												Relating to Column F		
Debt Securities to which this certificate pertains				Yes	304.08 (Refer Note iii)				304.08			304.08 (Refer Note iii)		304.08
Other debt sharing Pari-passu charge with above debts				Yes	141.78 (Refer Note v)				141.78			141.78 (Refer Note v)		141.78
Other Debts		Not to be filled	12.32 (refer note v)						12.32					

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											Relating to Column F			
Subordinated Debt														
Borrowings							17.50		17.50					
Bank														
Debt Securities														
Others (security deposit and retention)							14.44		14.44					
Trade Payables							19.39		19.39					

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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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Lease Liabilities														
Provisions							280.00		280.00					
Others							120.05		120.05					
Total			12.32		445.86		451.38		909.56			427.65		427.65
Cover on Book Value			21.65		0.54									

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, 2024

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 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	Total Value(=K+L+M+N)
												Relating to Column F		
Cover on Market Value												**1.62**		
		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 December 31, 2024

To, Catalyst Trusteeship Limited,
GDA House Plot No 85,
Bhusari colony (Right), Paud Road,
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M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

Notes:

i. The financial information as on December 31, 2024 has been extracted from the unaudited books of accounts for the period ended December 31, 2024 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 December 2024	Outstanding Amount as 31st December 2024	Interest Accrued as on 31st December 2024	Total
1.	INE363O07053	365.54 (out of which 80.39 Crore has been redeemed during the FY 2023-2024)	285.15	18.93	304.08
	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 securities stated above with M/s. Chennai Port Authority for an outstanding of INR 141.78 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	231.76	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	212.77	Exclusive Charge to Chennai Port Trust

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, 2024
To, Catalyst Trusteeship Limited,
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M/s. Kamarajar Port Limited (CIN - U45203TN1999PLC043322)

vi. Since the outstanding loan of INR 141.78 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;

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	212.77	M/s. Chennai Port Authority
2.	General Cargo Berth, Small Craft Jetty 1,2,3	53.98	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

Vinay Kumar Jain
Membership Number 232058
UDIN: 25232058BMKUTK8191
Date: 10.02.2025

VCMV & ASSOCIATES LLP * CHENNAI 600 006 * CHARTERED ACCOUNTANTS

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

संख्या/KPL/CS/BSE/2024-25 **10th February, 2025**

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: 961845, 961847, 961851 and 961853

विषय/Sub: Disclosure under Regulation 52(7) and 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg

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)
Company Secretary & Compliance Officer

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Phone : 044-2525 1666-70
Fax : 044-2525 1665
CIN : U45203TN1999PLC043322

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