



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/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:

- 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.
- Information as required pursuant to Regulation 52(4) forming part of Financial Results.
- Security Cover certificate as per Regulation 54 of SEBI (LODR) Regulations, 2015, in the prescribed format.
- 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 बिल्डिंग,
राजाजी साले, 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, चन्नै - 600 120.
फोन : 044-2795 0030-40 फैक्स : 044-2795 0002
टोल फ्री संख्या / TOLL FREE NUMBER : 1800 - 425 - 1203

website : www.kamarajarport.in

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 2023

(Rupees in lakhs)

S. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		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	Debtenture / 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

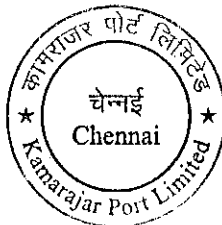
Note to Financial Results

- 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 unaudited 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.
- 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.

(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.1,91,66,30,000/- 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.



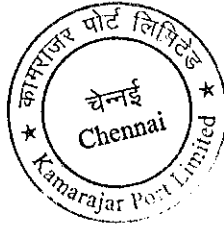
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5 Other Disclosure as per Regulation 52 (4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 (as amended) are given :

Particulars	Quarter ended			Nine Months ended		Year ended
	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
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	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%	46.74%	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%

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



(Signature)
(J.P. Irene Cynthia I.A.S.,)
Managing Director
DIN: 08839241

For M/s Jasminder Singh & Associates
Chartered Accountants
Firm Reg.No.- 016192N

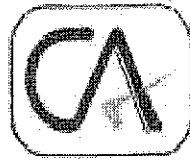


CA Ashish Jindal
Partner
M. No. 559899

UDIN: 24559899BKAEPRI192

Place : Chennai
Date : 14.02.2024

Jasvinder 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 : cajasvinder.com
e-mail : jasingh123@yahoo.co.in

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

The Board of Directors,
Kamarajar Port Ltd.,
Chennai

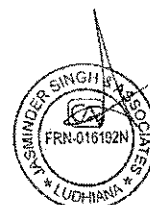
Introduction

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.



Jasvinder Singh & Associates
Chartered Accountants

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Above Aristocrat Gallery, Ludhiana - 141001



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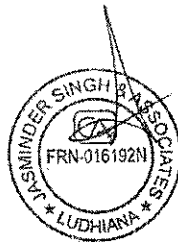
Web: cajasvinder.com

e-mail: jasvindh123@yahoo.co.in

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 Jasvinder Singh & Associates
Chartered Accountants
Firm Reg. No. - 016192N



CA. Ashish Jindal

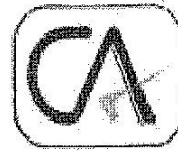
Partner

Membership No. - 559899

Place - Chennai

Date - 14.02.2024

UDIN - 24559899BKAEPR1192



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 Requirements) Regulations, 2015, as amended and SEBI Circular 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. SEBI/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.



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 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.
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

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



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Web : cajasminder.com

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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 Jindal

Membership Number : 559899

UDIN: 24559899 BKAEP57348

Date: 14.02.2024

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.

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	Excl usiv e 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	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass 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	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					

**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.**

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 passu 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)	
in Progress															
Rights of Use Assets							17.58		17.58						
Goodwill															
Intangible Assets							1.80		1.80						
Intangible Assets under development															
Investments							41.83		41.83						

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.

Sheet No. 1 of 1

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 passu 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)	
sharing Pari-passu charge with above debts															
Other Debts		Not to be filled				554.72			554.72						
Subordinated Debt															
Borrowings								27.5		27.5					
Bank 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,
 85, 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 passu 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)	
Securities															
Others (security deposit and retention)							9.57		9.57						
Trade Payables							31.42		31.42						
Lease Liabilities															
Provisions							126.36		126.36						

**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.**

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	Excl usiv e 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	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari pass 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							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									

**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.**

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 passu 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)	
					ratio										

Notes:

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

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

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

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

- 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 Substation, Access Road, Port Boundary wall	217.70	Exclusive Charge to Chennai Port Trust

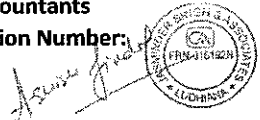
**Statement of Security Cover and Statement of Compliance Sheet of Financial Covenants in respect to Non-Convertible Debentures of the company
period ended as at December 31, 2023**

**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 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: 24559899BKAEPS7348

Date: 14.02.2024

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 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	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 passu 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)
		Book Value	Book Value	Yes/No	Book Value	Book Value								
Assets														
Property Plant and Equipment	North Break Waters	-	272.54	Yes	235.95 (refer note v)	-	2322.65		2831.14		-	693.43 (Refer Note ii)	-	693.43
Capital Work in Progress							496.77		496.77					
Rights of Use Assets							17.58		17.58					

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 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 passu 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							1.80		1.80					
Intangible Assets under development														
Investments							41.83		41.83					
Loans							4.33		4.33					
Inventories														
Trade Receivable							27.94		27.94					

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,
CDA House Plot No 85,
Chusari colony (Right), Paud Road,
Pune-411038.

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

(all amounts in INR, Crore)														
Particulars	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 passu 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	389.93 (Refer Note iii)				389.93			389.93 (Refer Note iii)		389.93
Other debt sharing Pari-passu charge with above debts				Yes	164.79 (Refer Note v)				164.79			164.79 (Refer Note v)		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 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	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 passu 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												1.25			
		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, 2023

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

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

Notes:

- i. The financial information as on 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 No.	ISIN	Sanctioned Amount as on 31st December 2023	Outstanding Amount as 31st December 2023	Interest Accrued as on 31st December 2023	Total
1.	INE363O07053	365.54	364.61	25.32	389.93
	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 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	Pari passu 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	217.70	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, 2023

**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 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;

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	217.70	M/s. Chennai Port Authority
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:**

Ashish Jindal


**CA Ashish Jindal
Membership Number : 559899
UDIN: 24559899BKAEPS7348
Date: 14.02.2024**

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.

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	Excl usiv e 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	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari passu 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	54.85	217.70	No		235.95	2322.65		2831.14	143.92	-	-	-	143.92	
Capital Work							496.77		496.77						

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.

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	Excl usiv e 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	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari passu 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)							9.57		9.57						
Trade Payables							31.42		31.42						
Lease Liabilities															
Provisions							126.36		126.36						

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.**

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	Excl usiv e 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	Othe r secu red debt	Debt for which this certificate is being issued	Assets shared by pari passu 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										

Notes:

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

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

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

- i. The financial information as on 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 No.	ISIN	Sanctioned Amount as on 31st December 2023	Outstanding Amount as on 31st December 2023	Interest Accrued as on 31st December 2023	Total
1.	INE363O07020	94.65 (out of which 83 Crore has been redeemed during the FY 2022-2023)	11.65	-	11.65
2.	INE363O07046				

- iv. This statement is prepared in accordance with regulations 54 (Listing obligations and disclosures requirements) Regulations 2015 and SEBI Circular on Monitoring and Disclosure by Debenture Trustees vide circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May 2022 ('the regulations').
- v. The company has created an exclusive charge on the securities of INR 143.92 Crore (Market Value) on General cargo berth, small craft jetty 1,2,3 & for the Non-Convertible Debentures issued by it for INR 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 Substation, Access Road, Port Boundary wall	217.70	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, 2023

**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 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**

Digitally signed by Vinay Kumar Jain
DN: c=IN, o=Personal,
2.5.4.20=998e37c1da3505a442b49a96d
8c3506277b8fed94eb954c198ec279997b
807, postalCode=600112, st=Tamil Nadu,
serialNumber=d875619291319f2ad861f3
9da5b7b7772c89b5c573e326542a43c60
a83c55b3e, cn=Vinay Kumar Jain
Date: 2024.02.14 17:45:07 +05'30'

Vinay Kumar Jain
Membership Number - 232058
UDIN - 24232058BKCPX3431
Date - 14.02.2024

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 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	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 passu 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)	
		Book Value	Book Value	Yes/No	Book Value	Book Value									
Assets															
Property Plant and Equipment	North Break Waters	-	272.54	Yes	235.95 (refer note v)	-	2322.65		2831.14		-	693.43 (Refer Note ii)	-	693.43	
Capital Work in Progress							496.77		496.77						
Rights of Use Assets							17.58		17.58						

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 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	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 passu 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 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							1.80		1.80						
Intangible Assets under development															
Investments							41.83		41.83						
Loans							4.33		4.33						
Inventories															
Trade Receivable							27.94		27.94						

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 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	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 passu 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	389.93 (Refer Note iii)				389.93			389.93 (Refer Note iii)		389.93	
Other debt sharing Pari-passu charge with above debts				Yes	164.79 (Refer Note v)				164.79			164.79 (Refer Note v)		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 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 passu 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 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							27.5		27.5						
Bank															
Debt Securities															
Others (security deposit and retention)							9.57		9.57						
Trade Payables							31.42		31.42						

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 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, 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 No.	ISIN	Sanctioned Amount as on 31st December 2023	Outstanding Amount as 31st December 2023	Interest Accrued as on 31st December 2023	Total
1.	INE363O07053	365.54	364.61	25.32	389.93
	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 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 Substation, Access Road, Port Boundary wall	217.70	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, 2023

**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 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;

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	217.70	M/s. Chennai Port Authority
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: cn=Vinay Kumar Jain, o=Personal,
2.5.4.20=986837c1da3505a4f42b49a
96d8c3586277b8fe94eb954c198e2
79997b867, postalCode=600112,
st=Tamil Nadu,
serialNumber=d8756192913192ad86
489da85b7b772c8985c573e326542a
43c6d883c5583e, cn=Vinay Kumar
Jain
Date: 2024.02.14 17:43:16 +05'30'

Vinay Kumar Jain
Membership Number 232058
UDIN: 24232058BKCZPW9832
Date: 14.02.2024



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/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: 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

Digitally signed by
JAYALAKSHMI SRINIVASAN
Date: 2024.02.14 18:47:20
+05'30'

(Jayalakshmi 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 बिल्डिंग,
राजाजी साले, 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, चन्नै - 600 120.
फोन : 044-2795 0030-40 फैक्स : 044-2795 0002
टोल फ्री संख्या / TOLL FREE NUMBER : 1800 - 425 - 1203

website : www.kamarajarport.in