

Sikka Ports & Terminals Limited

CIN: U45102GJ1997PLC031906

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

May 30, 2026

Dear Sirs,

Sub: Compliance under Regulation 24A(2) read with Regulation 62M of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

This has reference to the following Debentures of the Company listed on the Wholesale Debt Market Segment of BSE Limited:

- 20,000 – 7.95% Secured Redeemable Non-Convertible Debentures – PPD 6 (RPTL-7.95%-28-10-26-PVT) – ISIN: INE941D07158;
- 20,000 – 7.90% Secured Redeemable Non-Convertible Debentures – PPD 7 (RPTL-7.90%-18-11-26-PVT) – ISIN: INE941D07166; and
- 40,000 – 6.75% Secured Redeemable Non-Convertible Debentures – PPD 12 (SPTL-6.75%-22-4-26-PVT) – ISIN: INE941D07208.

In terms of Regulation 24A(2) read with Regulation 62M of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose Secretarial Compliance Report, duly issued by ANGC & Co. LLP, Company Secretaries, for the financial year ended March 31, 2026.

Please take the same on record.

Thanking you,
Yours faithfully,
For **Sikka Ports & Terminals Limited**

Forum Sheth
Company Secretary

Encl.: As above

**Secretarial Compliance Report of Sikka Ports & Terminals Limited
for the financial year ended March 31, 2026**

To

The Board of Directors
Sikka Ports & Terminals Limited
Admin Building, MTF Area,
Village Sikka, Taluka & District,
Jamnagar, Gujarat - 361140.

We, **M/s. ANCG & Co. LLP, Company Secretaries** have examined:

- (a) all the documents and records made available to us and explanation provided by **Sikka Ports & Terminals Limited ("the Company/ listed entity")**,
- (b) the filings/ submissions made by the listed entity to the stock exchange,
- (c) website of the listed entity,
- (d) any other document/ filing, as relevant, which has been relied upon to make this certification,

for the year ended **March 31, 2026 ("the Review Period")** in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("**SEBI Act**") and the regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("**SCRA**"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("**SEBI**");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the extent applicable to high value debt listed entity ("**SEBI LODR Regulations, 2015**");
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – **Not Applicable to the listed entity during the Review Period**;

- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not Applicable to the listed entity during the Review Period;**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - **Not Applicable to the listed entity during the Review Period;**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021;
- (g) Securities and Exchange Board of India (Issue and Listing of Securitised Debt Instruments and Security Receipts) Regulations, 2008 to the extent applicable to the Company as Originator under this regulation;
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 to the extent applicable to the Company as Issuer under this regulation;
- (j) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 to the extent applicable to the Company as Issuer under this regulation;

and circulars/ guidelines issued thereunder to the extent applicable to listed entity.

All the above listed SEBI Regulations are hereinafter referred to as "**Regulations**" or "**SEBI Regulations**".

And based on the above examination and the explanations and confirmations furnished by the listed entity, its officers and representatives, we hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except for a procedural non-compliance in respect of matter specified below:

Sl. No.	Compliance Requirement (Regulations/ circulars /guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary
1.	Non-Filing of prior intimation of Board Meeting in XBRL Mode as per BSE Circular No. 20251121-72 dated November 21, 2025 (“ BSE Circular ”)	For the purpose of Board Meeting held on February 13, 2026 regarding approval of financial results, the Company had made intimation to stock exchange under Regulation 50 of the SEBI LODR Regulations, 2015 in PDF mode but missed to file the same in XBRL Mode as per the requirements of BSE Circular.	<i>Refer clause (c) provided below.</i>

- (b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from our examination of those records.
- (c) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sl. No.	Action taken by	Details of violation	Details of action taken e.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
1.	BSE Limited	Non-Filing of prior intimation of Board Meeting in XBRL mode by the Company as per BSE Circular.	The Company had received a notice via email from BSE Limited on March 13, 2026 regarding imposition of fine of Rs. 5,900 (including GST) for the said non-compliance as per SEBI Circular No. SEBI/HO/DDHS/DDHS_Di	The Company has received waiver from payment of fine of Rs.5,900 and no further actions are pending for the non-filing of prior intimation of Board

			v1/P/CIR/2022/0000000103 dated July 29, 2022 (“SEBI SOP Circular”). In response to the same, the Company had sought a waiver on March 25, 2026, from BSE Limited. On May 18, 2026, BSE Limited communicated withdrawal of fine, based on the representations made by the Company.	Meeting in XBRL Mode.
--	--	--	---	-----------------------

- (d) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sl. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended March 31, 2025.	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
There were no observations made in the previous report which requires any action to be taken by the listed entity.				

Assumptions and limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity. Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.
2. Our responsibility is to report based upon my examination and verification of relevant documents and information. The examination and verification were done on test basis which we believe to be reasonable and accurate to ensure that correct facts are reflected in the records. This is neither an audit nor an expression of opinion.

3. We have not verified the correctness and appropriateness of financial records and books of accounts of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) read with Regulation 62M of the SEBI LODR Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Yours sincerely,

For ANGC & Co. LLP
Company Secretaries



Anshu Agarwal

Managing Partner

Firm Registration No.: L2026MH021300

Peer review No.: 6958/2025

Membership number: F9921

C.P. number: 27897

UDIN: F009921H000510443

Date: May 27, 2026

Place: Mauritius