A. K. Capital Finance Limited
(Formerly known as "A. K. Capital Finance Private Limited")

REGISTERED OFFICE :
30-39, 3RD FLOOR, FREE PRESS HOUSE,
FREE PRESS JOURNAL MARG,
215, NARIMAN POINT, MUMBAI - 400 021 (INDIA)
CIN : U51900MH2006PLC214277
TEL. : +91 (022) 6754 6500 FAX : +91 (022) 6610 0594
E-MAIL : akmumbai@akgroup.co.in
WEBSITE : www.akgroup.co.in

To,
The Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400-001

Dear Sir/Madam,

Subject: Submission of audited Financial Results and other matters under Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform the Exchange that the Board of Directors of A. K. Capital Finance Limited ("the Company") at its Meeting held on Saturday, May 15, 2021 has *inter alia,* approved the standalone and consolidated audited financial results of the Company for the half year and year ended March 31, 2021.

In this regards, please find enclosed herewith the following:

- Audit Report on Standalone audited Financial Results of the Company for the year ended March 31, 2021, issued by Statutory Auditor, M/s Suresh Surana & Associates LLP, Chartered Accountants;
- Audit Report on Consolidated audited Financial Results of the Company for the year ended March 31, 2021, issued by Statutory Auditor, M/s Suresh Surana & Associates LLP, Chartered Accountants;
- Audited Standalone Financial Results of the Company for the half year and year ended March 31, 2021 along with Audited Consolidated Financial Results of the Company for the half year and year ended March 31, 2021 in specified format;
- Declaration pursuant to Regulation 52(3) of the Listing Regulations regarding audit reports with unmodified opinion for the financial year ended March 31, 2021
- Statement pursuant to Regulation 52(4) of the Listing Regulations; and
- Statement in accordance with Regulation 52(7) of the Listing Regulations.

The meeting of the board of Directors was commenced at 02:00 P.M. and concluded at 05:00 P.M.

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We request you to take the above on record and same be treated as compliance under the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Thanking you,

Yours faithfully,

For **A. K. Capital Finance Limited**



Govind Lalwani
Compliance Officer & Company Secretary
ACS: 38806

Date: May 15, 2021
Encl.: As above

Suresh Surana & Associates LLP
Chartered Accountants

Suresh Surana & Associates LLP
8th Floor, Bakhtawar
229, Nariman Point
Mumbai – 400 021. India
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LLP Identity No. AAB-7509

Independent Auditor's Report on the half yearly and year to date Audited Standalone Financial Results of A. K. Capital Finance Limited, pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
A. K. Capital Finance Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of A. K. Capital Finance Limited ("the Company"), for the half year and year ended 31 March 2021 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").

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

a) is presented in accordance with the requirements of Regulation 52 of the Listing Regulations; and

b) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the half year and year ended 31 March 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.

Emphasis of Matter

We draw attention to Note 5 of the standalone financial results which describe the management's assessment of the impact of the COVID-19 pandemic on the financial result of the Company and estimates related to impairment of assets, which are dependent on future developments regarding the severity and duration of the pandemic. Our opinion is not modified in respect of this matter.

SURESH SURANA & ASSOCIATES LLP
Chartered Accountants
MUMBAI

Management's Responsibility for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.



- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matter

The Statement includes the standalone financial results for the half year ended 31 March 2021 being the balancing figures between audited figures in respect of the full financial year ended 31 March 2021 and the published unaudited year to date standalone figures upto 30 September 2020, being the date of the end of the first half of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For Suresh Surana & Associates & LLP
Chartered Accountants
Firm's Registration No. 121750W/W-100010

RAMESH GUPTA
Digitally signed by RAMESH GUPTA
Date: 2021.05.15 16:02:34 +05'30'

Ramesh Gupta
Partner
Membership No.: 102306
UDIN: 21102306AAAABS6152

SURESH SURANA & ASSOCIATES LLP
Chartered Accountants
MUMBAI

Place: Mumbai
Date: 15 May 2021

A. K. Capital Finance Limited

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CIN : U51900MH2006PLC214277

PART I - STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31 MARCH 2021

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	Half year ended		Year ended	
		31 March 2021	31 March 2020	31 March 2021	31 March 2020
		(Refer Note 2)	(Refer Note 2)	Audited	Audited
1	**Revenue from operations**				
	Interest income	6,001.53	6,454.66	11,660.01	14,928.22
	Fees and commission income	54.00	30.99	54.00	30.99
	Net gain on fair value changes	3,542.44	1,495.30	5,923.96	2,964.06
	Net gain on derecognition of financial instruments under amortised cost category	419.72	86.64	561.00	68.73
	Rental income	23.47	43.84	44.44	86.76
	Total revenue from operations	**10,041.16**	**8,111.43**	**18,243.41**	**18,078.76**
2	Other income	-	78.07	3.62	169.73
	Total income (1+2)	**10,041.16**	**8,189.50**	**18,247.03**	**18,248.49**
3	**Expenses**				
	Finance costs	3,898.91	4,278.28	7,490.37	10,386.77
	Fees and commission expense	706.02	462.32	1,285.35	664.82
	Impairment of financial instruments (net)	40.76	330.25	382.79	(11.80)
	Employee benefits expense	1,109.29	840.10	1,721.89	1,649.00
	Depreciation and amortization	111.59	111.98	222.91	231.32
	Other expenses	428.47	483.93	585.74	704.77
	Total expenses	**6,295.04**	**6,506.86**	**11,689.05**	**13,624.88**
4	**Profit before tax (1+2-3)**	**3,746.12**	**1,682.64**	**6,557.98**	**4,623.61**
5	**Tax expense**				
	Current tax	614.00	230.00	1,474.00	1,065.00
	Prior period tax adjustments	-	167.58	-	167.58
	Deferred tax expense/ (credit)	188.15	124.65	33.94	(271.94)
6	**Profit for the year/ period (4-5)**	**2,943.97**	**1,160.41**	**5,050.04**	**3,662.97**
7	**Other comprehensive income for the year/ period**				
	Item that will not to be reclassified to the statement of profit and loss	(18.19)	(14.61)	(25.20)	(16.14)
	Less: Income tax expense on above	4.58	3.68	6.34	4.16
8	**Total comprehensive income for the year/ period (6+7)**	**2,930.36**	**1,149.48**	**5,031.18**	**3,650.99**
9	**Paid-up share capital**				
	Equity share capital (Face value of Rs. 10 per share)	2,329.38	2,329.38	2,329.38	2,329.38
	Compulsorily convertible preference shares (Face value of Rs. 100 per share)	6,500.00	6,500.00	6,500.00	6,500.00
10	**Other equity (excluding revaluation reserves)**			52,470.12	47,835.07
11	**Earning per share (of Rs. 10 each) (not annualised) :**				
	Basic (in Rs.)	11.09	4.37	19.03	13.80
	Diluted (in Rs.)	11.09	4.37	19.03	13.80

A. K. CAPITAL FINANCE LIMITED MUMBAI

SURESH SURANA & ASSOCIATES LLP Chartered Accountants MUMBAI

A. K. Capital Finance Limited

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PART II - STATEMENT OF AUDITED STANDLONE ASSETS AND LIABILITIES AS AT 31 MARCH 2021

Rs. in Lakhs

Sr. No.	Particulars	As at 31 March 2021 (Audited)	As at 31 March 2020 (Audited)
	ASSETS		
1	**Financial assets**		
	(a) Cash and cash equivalents	668.72	8,511.18
	(b) Loans	33,298.95	27,216.04
	(c) Investments	96,140.29	54,592.30
	(d) Other financial assets		
	(i) Stock of securities	52,134.55	48,379.26
	(ii) Other financial assets	4,910.14	2,583.88
	Total financial assets	**1,87,152.65**	**1,41,282.66**
2	**Non-financial assets**		
	(a) Deferred tax assets (net)	208.19	235.79
	(b) Investment properties	1,010.01	1,027.84
	(c) Property, plant and equipment	1,327.88	1,518.50
	(d) Intangibles assets	26.56	12.86
	(e) Other non-financial assets	224.33	74.86
	Total non-financial assets	**2,796.97**	**2,869.85**
	TOTAL ASSETS	**1,89,949.62**	**1,44,152.51**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	**Financial liabilities**		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro and small enterprises	178.99	86.85
	(b) Debt securities	66,299.72	50,722.00
	(c) Borrowings (other than debt securities)	58,254.27	33,428.59
	(d) Deposits	29.89	28.97
	(e) Other financial liabilities	3,625.74	2,941.99
	Total financial liabilities	**1,28,388.61**	**87,208.40**
2	**Non-financial liabilities**		
	(a) Current tax liabilities (net)	60.04	128.82
	(b) Provisions	99.58	71.25
	(c) Other non-financial liabilities	101.89	79.59
	Total non-financial liabilities	**261.51**	**279.66**
	TOTAL LIABILITIES	**1,28,650.12**	**87,488.06**
	EQUITY		
	(a) Equity share capital	8,829.38	8,829.38
	(b) Other equity	52,470.12	47,835.07
	TOTAL EQUITY	**61,299.50**	**56,664.45**
	TOTAL LIABILITIES AND EQUITY	**1,89,949.62**	**1,44,152.51**

A. K. CAPITAL FINANCE LIMITED MUMBAI

SURESH SURANA & ASSOCIATES LLP Chartered Accountants MUMBAI

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Notes :

1 The above audited standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 15 May 2021.

2 The figures reported in the standalone financial results for the half year ended 31 March 2021 are being the balancing figures between audited figures in respect of the full financial year ended 31 March 2021 and the published unaudited year to date standalone figures upto 30 September 2020, being the date of the end of the first half of the current financial year, which were subject to limited review by the auditors.

3 The Company is engaged primarily in the business of financing and investment activities and accordingly there are no separate reportable segments as per IND AS dealing with Operating Segment (Ind AS-108). The Company operates in a single geographical segment i.e. domestic.

4 For the purpose of calculating earnings per share (basic and diluted), weighted average number of outstanding equity shares includes weighted average number of equity shares to be issued for compulsory convertible preference shares into fixed number of equity shares.

5 The COVID-19 pandemic has significantly impacted economic activities, businesses, individuals across the spectrum in the Country. Reserve Bank of India (RBI)'s guidelines dated 27 March 2020, 17 April 2020 and 23 May 2020 relating to 'COVID-19 Regulatory Package', enabled banks, lending institutions and NBFCs to offer a moratorium upto 3 months on repayment of EMIs, payment of interest on line of credit falling due between 01 March 2020 and 31 August 2020 to all eligible borrowers. The Company based on its Board approved policy, has engaged with its customers whose accounts were Standard as at 29 February 2020, and offered the moratorium as per their need considering the extent of impact due to the pandemic. As on 31 March 2020, the staging of these accounts is on the basis of days past due status as on 29 February 2020 in line with the aforesaid RBI circulars. Further, the Company apart from loans has also invested in non-convertible debentures on which no moratorium has been requested and granted. As per the Company's assessment, this by itself has not resulted into any significant increase in the credit risk.

The impact of COVID-19 on the global economy and how governments, businesses and consumers respond is uncertain. This uncertainly is reflected in the Company's assessment of impairment loss allowance on its loans which are subject to a number of management judgements and estimates. In relation to COVID-19, judgements and assumption include the extent and duration of the pandemic, the impact of actions of government and other authorities and the responses of business and consumers in different industries, along with the associated impact on the global economy. The Company has separately incorporated estimates, assumptions and judgements specific to the impact of the COVID-19 pandemic and the associated support packages in the measurement of impairment loss allowance. The Company has been duly servicing its debt obligations, maintains a healthy capital adequacy ratio and has adequate capital and financial resources to run its business. Taking into consideration the impact arising from the COVID-19 pandemic on the economic environment, the Company has, during the year, continued to undertake a risk assessment of its credit exposure and in addition to the model determined ECL provision. The final impact of this pandemic is very uncertain and the actual impact may be different than that estimated based on the conditions prevailing as at the date of approval of these financial results. The management will continue to closely monitor the material changes in the macro-economic factors impacting the operations of the Company.

6 Disclosures as required by RBI Circular dated 17 April 2020 "COVID-19 Regulatory Package - Asset Classification and Provisioning" (the Ciruclar) are given as under;

Rs. in Lakhs

Particulars	Amount
Amount in SMA / Overdue Category as on 29 February 2020	Nil
Respective amounts in SMA/overdue categories, where the moratorium/deferment was extended, in terms of paragraph 2 and 3 of the Ciruclar	Nil
Respective amount where asset classification benefits is extended (outstanding as on 29 February 2020)	Nil
Provisions made in terms of paragraph 5 of the Circular at the end of moratorium;	Nil
Provisions adjusted during the respective accounting periods against slippages	Nil
Residual provisions in terms of paragraph 6 of the Circular as on 31 March 2021	Nil

7 In accordance with the instructions in the RBI notification no. RBI/2021-22/17 DOR.STR.REC.4/21.04.048/2021-22 dated 7 April 2021 all lending institutions shall refund / adjust 'interest on interest' to all borrowers including those who had availed working capital facilities during the moratorium period, irrespective of whether moratorium had been fully or partially availed or not availed. Pursuant to these instructions, the Indian Bank Association (IBA) in consultation with other industry participants / bodies published the methodology for calculation of the amount of such 'interest on interest'. Accordingly, the Company has estimated the said amount and made provision for refund adjustment.

SURESH SURANA & ASSOCIATES LLP Chartered Accountants MUMBAI

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CIN : U51900MH2006PLC214277

8 Disclosures as required by RBI Notification No. RBI/2020-21/16DOR.No.BP.BC/3/21.04.048/2020-21dated 6 August 2020 "Resolution Framework for COVID-19-related Stress" (the Notification) are given as under;

Rs. in Lakhs

Type of borrower	(A) Number of accounts where resolution plan has been implemented under this window	(B) exposure to accounts mentioned at (A) before implementation of the plan	(C) Of (B), aggregate amount of debt that was converted into other securities	(D) Additional funding sanctioned, if any, including between invocation of the plan and implementation	(E) Increase in provisions on account of the implementation of the resolution plan
Personal Loans	Nil	Nil	Nil	Nil	Nil
Corporate persons					
of which, MSMEs	Nil	Nil	Nil	Nil	Nil
Others	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil

9 The Indian Parliament has approved the Code on Social Security, 2020 which subsumes the Provident Fund and the Gratuity Act and the Rules thereunder. The Ministry of Labour and Employment has also released draft rules thereunder on 13 November 2020, and has invited suggestions from the stakeholders which are under active consideration by the Ministry. The Company will evaluate the rules, assess the impact, if any, and account the same once the rules are notified and become effective.

10 All rated, listed, secured, redeemable, Non Convertible Debentures ("Secured NCDs") issued by Company are secured by way of a first charge over the identified "business assets" i.e. securities / receivables of the Company and a Pari-passu charge over the immovable properties of the Company situated at Chennai.

11 The above audited financial results are to be filed with BSE limited under Regulation 52 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015.

12 The audited standalone financial results of the Company will be available on our website www.akgroup.co.in

13 The previous period figures have been regrouped/reclassified wherever necessary to conform to current period's presentation.

SURESH SURANA & ASSOCIATES LLP Chartered Accountants MUMBAI

For A. K. Capital Finance Limited

ATUL KUMAR MITTAL

A. K. Mittal
Managing Director
DIN: 00698377

A. K. CAPITAL FINANCE LIMITED MUMBAI

Place: Mumbai
Date: 15 May 2021

Suresh Surana & Associates LLP
Chartered Accountants

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LLP Identity No. AAB-7509

Independent Auditors' Report on the half yearly and year to date Audited Consolidated Financial Results of A. K. Capital Finance Limited, pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
A. K. Capital Finance Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of half yearly and year to date consolidated financial results of A. K. Capital Finance Limited ("the Holding Company") and its subsidiary company (together referred to as "the Group"), for the half year and year ended 31 March 2021 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").

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

a) includes the results of the following entities:

Holding Company:

i) A. K. Capital Finance Limited

Subsidiary Company:

ii) Family Home Finance Private Limited

b) is presented in accordance with the requirements of Regulation 52 of the Listing Regulations; and

c) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the half year and year ended 31 March 2021.

Basis for Opinion

We conducted our audit of the consolidated financial results in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial results.



Emphasis of Matter

We draw attention to Note 5 of the consolidated financial results which describe the management's assessment of the impact of the COVID-19 pandemic on the consolidated financial results of the Group and estimates related to impairment of assets, which are dependent on future developments regarding the severity and duration of the pandemic. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to preparation of these consolidated financial results that give a true and fair view of the consolidated net profit and consolidated total comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group is responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibility for the audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company and its subsidiary which are companies incorporated in India, have adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial results of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Holding Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



Other Matters

a) We did not audit the financial statements/results of the subsidiary company, whose financial results reflect total assets of Rs. 1231.94 Lakhs as at 31 March 2021, total revenues of Rs. 60.83 Lakhs, net profit after tax of Rs. 29.14 Lakhs and net cash out flows amounting to Rs. 25.56 Lakhs for the year ended on that date, as considered in the consolidated financial statements/results. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph above.

   Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

b) The Statement includes the consolidated financial results for the half year ended 31 March 2021 being the balancing figures between audited consolidated figures in respect of the full financial year ended 31 March 2021 and the published unaudited year to date consolidated figures upto 30 September 2020, being the date of the end of the first half of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For Suresh Surana & Associates & LLP
Chartered Accountants
Firm's Registration No. 121750W/W-100010

RAMESH GUPTA
Digitally signed by RAMESH GUPTA
Date: 2021.05.15 16:00:10 +05'30'

Ramesh Gupta
Partner
Membership No.: 102306
UDIN: 21102306AAAABT1818

SURESH SURANA & ASSOCIATES LLP
Chartered Accountants
MUMBAI

Place: Mumbai
Date: 15 May 2021

A. K. Capital Finance Limited

Registered and Corporate Address : 30-39, 3rd Floor, Free Press House, Free Press Journal Marg, 215, Nariman Point, Mumbai - 400 021.
Tel No. : 91 (022) 6754 6500; Fax : 91 (022) 6610 0594; Email : cs@akgroup.co.in, Website : www.akgroup.co.in
CIN : U51900MH2006PLC214277

PART I - STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31 MARCH 2021

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	Half year ended		Year Ended	
		31 March 2021	31 March 2020	31 March 2021	31 March 2020
		(Refer Note 2)	(Refer Note 2)	Audited	Audited
1	**Revenue from operations**				
	Interest income	6,014.87	6,505.47	11,704.57	15,035.38
	Fees and commission income	54.00	30.99	54.00	30.99
	Net gain on fair value changes	3,556.30	1,501.13	5,940.23	2,974.26
	Net gain on derecognition of financial instruments under amortised cost category	419.72	86.64	561.00	68.73
	Rental income	23.47	43.84	44.44	86.76
	Total revenue from operations	**10,068.36**	**8,168.07**	**18,304.24**	**18,196.12**
2	Other income	-	78.07	3.62	169.73
	Total income (1+2)	**10,068.36**	**8,246.14**	**18,307.86**	**18,365.85**
3	**Expenses**				
	Finance costs	3,899.51	4,279.56	7,490.97	10,388.05
	Fees and commission expense	706.02	462.69	1,285.35	666.59
	Impairment of financial instruments (net)	40.68	330.15	382.65	(12.00)
	Employee benefits expense	1,116.82	847.41	1,736.40	1,662.53
	Depreciation and amortization	114.00	114.41	227.76	236.19
	Other expenses	429.60	526.54	587.92	749.82
	Total expenses	**6,306.63**	**6,560.76**	**11,711.05**	**13,691.18**
4	**Profit before tax (1+2-3)**	**3,761.73**	**1,685.38**	**6,596.81**	**4,674.67**
5	**Tax expense**				
	Current tax	618.35	230.87	1,483.85	1,076.61
	Prior period tax adjustments	-	168.48	-	168.48
	Deferred tax expense/ (credit)	187.76	124.48	33.78	(271.43)
6	**Profit for the year/ period (4-5)**	**2,955.62**	**1,161.55**	**5,079.18**	**3,701.01**
7	**Other comprehensive income for the year/ period**				
	Item that will not to be reclassified to the statement of profit and loss	(18.19)	(14.61)	(25.20)	(16.14)
	Less: Income tax expense on above	4.58	3.68	6.34	4.16
8	**Total comprehensive income for the year/ period (6+7)**	**2,942.01**	**1,150.62**	**5,060.32**	**3,689.03**
	Profit for the year attributable to				
	Owner of the Company	2,955.62	1,161.55	5,079.18	3,701.01
	Non controlling interest	-	-	-	-
	Other comprehensive income for the year attributable to				
	Owner of the Company	(13.61)	(10.93)	(18.86)	(11.98)
	Non controlling interest	-	-	-	-
	Total comprehensive income for the year attributable to				
	Owner of the Company	2,942.01	1,150.62	5,060.32	3,689.03
	Non controlling interest	-	-	-	-
9	**Paid-up share capital**				
	Equity share capital (Face value of Rs. 10 per share)	2,329.38	2,329.38	2,329.38	2,329.38
	Compulsorily convertible preference shares (Face value of Rs. 100 per share)	6,500.00	6,500.00	6,500.00	6,500.00
10	**Other equity (excluding revaluation reserves)**			52,595.53	47,931.34
11	**Earning per share (of Rs. 10 each) (not annualised) :**				
	Basic (in Rs.)	11.13	4.38	19.14	13.94
	Diluted (in Rs.)	11.13	4.38	19.14	13.94

SURESH SURANA & ASSOCIATES LLP Chartered Accountants MUMBAI

A. K. CAPITAL FINANCE LIMITED MUMBAI

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CIN : U51900MH2006PLC214277

PART II - STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 31 MARCH 2021

Rs. in Lakhs

Sr. No.	Particulars	As at 31 March 2021 (Audited)	As at 31 March 2020 (Audited)
	ASSETS		
1	**Financial assets**		
	(a) Cash and cash equivalents	679.41	8,547.43
	(b) Loans	33,444.31	27,421.05
	(c) Investments	96,101.80	54,438.28
	(d) Other financial assets		
	(i) Stock of securities	52,134.55	48,379.26
	(ii) Other financial assets	4,910.14	2,593.75
	Total financial assets	**1,87,270.21**	**1,41,379.77**
2	**Non-financial assets**		
	(a) Deferred tax assets (net)	209.51	236.95
	(b) Investment properties	1,010.01	1,027.84
	(c) Property, plant and equipment	1,328.13	1,519.53
	(d) Intangibles assets	27.29	17.66
	(e) Other non-financial assets	235.41	85.96
	Total non-financial assets	**2,810.35**	**2,887.94**
	TOTAL ASSETS	**1,90,080.56**	**1,44,267.71**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	**Financial liabilities**		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro and small	179.32	87.10
	(b) Debt securities	66,299.72	50,722.00
	(c) Borrowings (other than debt securities)	58,254.27	33,428.59
	(d) Deposits	29.89	28.97
	(e) Other financial liabilities	3,625.82	2,943.49
	Total financial liabilities	**1,28,389.02**	**87,210.15**
2	**Non-financial liabilities**		
	(a) Current tax liabilities (net)	63.66	141.51
	(b) Provisions	99.58	71.25
	(c) Other non-financial liabilities	103.39	84.08
	Total non-financial liabilities	**266.63**	**296.84**
	TOTAL LIABILITIES	**1,28,655.65**	**87,506.99**
	EQUITY		
	(a) Equity share capital	8,829.38	8,829.38
	(b) Other equity	52,595.53	47,931.34
	(c) Non controlling interest	-	-
	TOTAL EQUITY	**61,424.91**	**56,760.72**
	TOTAL LIABILITIES AND EQUITY	**1,90,080.56**	**1,44,267.71**

SURESH SURANA & ASSOCIATES LLP Chartered Accountants MUMBAI

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Notes :

1 The above audited consolidated financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 15 May 2021.

2 The figures reported in the consolidated financial results for the half year ended 31 March 2021 are being the balancing figures between audited figures in respect of the full financial year ended 31 March 2021 and the published unaudited year to date consolidated figures upto 30 September 2020, being the date of the end of the first half of the current financial year, which were subject to limited review by the auditors.

3 The Group is engaged primarily in the business of financing and investment activities and accordingly there are no separate reportable segments as per IND AS dealing with Operating Segment (Ind AS-108). The Group operates in a single geographical segment i.e. domestic.

4 For the purpose of calculating earnings per share (basic and diluted), weighted average number of outstanding equity shares includes weighted average number of equity shares to be issued for compulsory convertible preference shares into fixed number of equity shares.

5 The COVID-19 pandemic has significantly impacted economic activities, businesses, individuals across the spectrum in the Country. Reserve Bank of India (RBI)'s guidelines dated 27 March 2020, 17 April 2020 and 23 May 2020 relating to 'COVID-19 Regulatory Package', enabled banks, lending institutions and NBFCs to offer a moratorium upto 3 months on repayment of EMIs, payment of interest on line of credit falling due between 01 March 2020 and 31 August 2020 to all eligible borrowers. The Group based on its Board approved policy, has engaged with its customers whose accounts were Standard as at 29 February 2020, and offered the moratorium as per their need considering the extent of impact due to the pandemic. As on 31 March 2020, the staging of these accounts is on the basis of days past due status as on 29 February 2020 in line with the aforesaid RBI circulars. Further, the Group apart from loans has also invested in non-convertible debentures on which no moratorium has been requested and granted. As per the Group's assessment, this by itself has not resulted into any significant increase in the credit risk.

The impact of COVID-19 on the global economy and how governments, businesses and consumers respond is uncertain. This uncertainly is reflected in the Group's assessment of impairment loss allowance on its loans which are subject to a number of management judgements and estimates. In relation to COVID-19, judgements and assumption include the extent and duration of the pandemic, the impact of actions of government and other authorities and the responses of business and consumers in different industries, along with the associated impact on the global economy. The Group has separately incorporated estimates, assumptions and judgements specific to the impact of the COVID-19 pandemic and the associated support packages in the measurement of impairment loss allowance. The Group has been duly servicing its debt obligations, maintains a healthy capital adequacy ratio and has adequate capital and financial resources to run its business. Taking into consideration the impact arising from the COVID-19 pandemic on the economic environment, the Group has, during the year, continued to undertake a risk assessment of its credit exposure and in addition to the model determined ECL provision. The final impact of this pandemic is very uncertain and the actual impact may be different than that estimated based on the conditions prevailing as at the date of approval of these financial results. The management will continue to closely monitor the material changes in the macro-economic factors impacting the operations of the Group.

6 The Indian Parliament has approved the Code on Social Security, 2020 which subsumes the Provident Fund and the Gratuity Act and the Rules thereunder. The Ministry of Labour and Employment has also released draft rules thereunder on 13 November 2020, and has invited suggestions from the stakeholders which are under active consideration by the Ministry. The Group will evaluate the rules, assess the impact, if any, and account the same once the rules are notified and become effective.

7 In accordance with the instructions in the RBI notification no. RBI/2021-22/17 DOR.STR.REC.4/21.04.048/2021-22 dated 7 April 2021 all lending institutions shall refund / adjust 'interest on interest' to all borrowers including those who had availed working capital facilities during the moratorium period, irrespective of whether moratorium had been fully or partially availed or not availed. Pursuant to these instructions, the Indian Bank Association (IBA) in consultation with other industry participants / bodies published the methodology for calculation of the amount of such 'interest on interest'. Accordingly, the Group has estimated the said amount and made provision for refund adjustment.

8 All rated, listed, secured, redeemable, Non Convertible Debentures ("Secured NCDs") issued by Group are secured by way of a first charge over the identified "business assets" i.e. securities / receivables of the Group and a Pari-passu charge over the immovable properties of the Group situated at Chennai.

9 The above audited financial results are to be filed with BSE limited under Regulation 52 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015.

10 The audited consolidated financial results of the Group will be available on our website www.akgroup.co.in

11 The previous period figures have been regrouped/reclassified wherever necessary to conform to current period's presentation.

For A. K. Capital Finance Limited

ATUL KUMAR MITTAL

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A. K. Mittal
Managing Director
DIN: 00698377

A. K. CAPITAL FINANCE LIMITED MUMBAI

Place: Mumbai
Date: 15 May 2021

SURESH SURANA & ASSOCIATES LLP Chartered Accountants MUMBAI

A. K. Capital Finance Limited

REGISTERED OFFICE :
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E-MAIL : akmumbai@akgroup.co.in
WEBSITE : www.akgroup.co.in

To,
The Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 52(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["Listing Regulations"] for the financial year ended March 31, 2021.

This is with reference to the captioned subject, we hereby declare that M/s Suresh Surana& Associates LLP (ICAI Registration No.: 121750W/W-100010), Chartered Accountants, Statutory Auditors of the Company have issued the Audit Reports with unmodified opinion for Audited Financial Results of the Company (Standalone and Consolidated) for the financial year ended March 31, 2021.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **A. K. Capital Finance Limited**

MAHESH KUMAR BHOOTRA

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Date: 2021.05.15 15:49:35 +05'30'

A. K. CAPITAL FINANCE LIMITED

Mahesh Bhootra
Chief Financial Officer

Date: May 15, 2021
Place: Mumbai

A. K. Capital Finance Limited

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WEBSITE : www.akgroup.co.in

To,
The Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400-001

Dear Madam/Sir,

Subject: Details of Non-Convertible Debentures Issued on Private Placement basis under Regulation 52(4) of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

With reference to the captioned subject, we submit herewith the information and documents as per the provisions of Uniform Listing Agreement entered into with the Stock Exchanges where Debt Securities of the Company are listed and the Securities and Exchange Board of India (Listing Obligation and Disclosures Requirements) Regulations 2015 thereunder, for dissemination to the debenture holders as mentioned below;

1. **Credit rating and change in credit rating (if any)**:
Secured Non-Convertible Debentures (Private Placement):

Sr. No.	Series	ISIN	Rating	Rating Agency
1	Series B-I	INE197P07029	BWR AA (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
2	Series B-II	INE197P07037	BWR AA (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
3	Series B-III	INE197P07052	BWR AA (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
4	Series B-VI	INE197P07094	BWR AA (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
5	Series B-VII	INE197P07102	BWR AA (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
6	Series E-I	INE197P07128	BWR AA+ (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
7	Series E-II	INE197P07144	BWR AA+ (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
8	Series G	INE197P07151	BWR AA+ (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
9	Series H	INE197P07169	BWR AA+ (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
10	Series I	INE197P07177	BWR AA (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
11	Series J	INE197P07185	BWR AA (CE) &ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
12	Series K	INE197P07193	BWR AA+ (CE) & ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
13	Series L	INE197P07201	BWR AA+ (CE) & ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd

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14	Series M	INE197P07219	BWR AA+ (CE) &ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
15	Series N	INE197P07227	BWR AA+ (CE) & ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
16	Series O	INE197P07235	BWR AA+ (CE) & ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
17	-	INE197P07243	BWR AA- (STABLE)	Brickwork Ratings India Pvt. Ltd.
18	Series Q	INE197P07250	BWR AA- (STABLE)	Brickwork Ratings India Pvt. Ltd.
19	Series R	INE197P07268	BWR AA- (STABLE)	Brickwork Ratings India Pvt. Ltd.

Note: There is no change in rating during the period under review

2. **Asset Cover available:** All Non-Convertible Debentures issued by the Company are secured by First Charge over on the identified Business Assets of the Company and a paripassu charge over the immovable property of the Company and Asset cover as at March 31, 2021 is adequate as per the terms issue of Non-convertible Debentures.

3. The **Debt-equity ratio** is **2.03** times (standalone) and **2.03** times (Consolidated)

4. Previous due date for the payment of interest / ~~dividend for non-convertible redeemable preference shares~~ / repayment of principal of ~~non-convertible preference shares~~ / non-convertible debt securities and whether the same has been paid or not; and, **as per Annexure A.**

5. Next due date for the payment of interest / ~~dividend of non-convertible preference shares~~ / principal along with the amount of interest / ~~dividend of non-convertible preference shares~~ payable and the redemption amount; **as per Annexure B.**

6. **Debenture Redemption Reserve**:-Debenture redemption reserve is not required in respect of privately placed debentures in terms of Rule18(7)(b)(iii) of Companies (Share Capital and Debenture) Rules, 2014.

7. **Asset Coverage Ratio, Debt Service Coverage Ratio and Interest Service Coverage Ratio:** As per the proviso of regulation 52(4) of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations 2015, the Company being Non-Banking Finance Company ('NBFC') is not required to disclose Asset Coverage Ratio, Debt Service Coverage Ratio and Interest Service Coverage Ratio. Accordingly, these disclosures are not made.

8. Net Worth of the Company as on March 31, 2021 is as under;

   On Standalone Basis is **Rs.61,299.50 Lakhs**
   On Consolidated Basis is **Rs.61,424.91 Lakhs.**

9. Net Profit after tax for theyear ended March 31, 2021:

Particulars	Amount (In Lakhs)
Standalone	Rs.5,050.04 Lakhs
Consolidated	Rs.5,079.18 Lakhs

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10. Earnings per share as on March 31, 2021:

Particulars	Standalone	Consolidated
Basic (In Rs.)	19.03	19.14
Diluted (In Rs.)	19.03	19.14

Kindly take the same in your records and oblige.

Yours sincerely,

For A. K. Capital Finance Limited

MAHESH KUMAR BHOOTRA

Digitally signed by MAHESH KUMAR BHOOTRA
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Date: 2021.05.15 15:50:18 +05'30'

A. K. CAPITAL FINANCE LIMITED

Mahesh Bhootra
Chief Financial Officer

Date: May 15, 2021
Place: Mumbai

A. K. Capital Finance Limited

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ANNEXURE A

Details of redemption & payment of interest during last half year ending 31.03.2021:-

Sr. No.	ISIN	Series	Principal (in INR)	Interest (in INR)	Due date of payment	Actual date of payment
1	INE197P07011	Series A-I	- 23,45,00,000	2,25,12,000 2,46,707	01-Mar-21 05-Mar-21	01-Mar-21 05-Mar-21
2	INE197P07029	Series B-I	-	2,40,00,000	01-Mar-21	01-Mar-21
3	INE197P07037	Series B-II	-	48,50,000	01-Mar-21	01-Mar-21
4	INE197P07045	Series A-II	- 1,00,00,000	9,60,000 21,041	01-Mar-21 09-Mar-21	01-Mar-21 09-Mar-21
5	INE197P07052	Series B-III	-	2,49,60,000	01-Mar-21	01-Mar-21
6	INE197P07078	Series A-III	- 10,00,000	96,000 1,052	15-Mar-21 19-Mar-21	15-Mar-21 19-Mar-21
7	INE197P07086	Series B-V	- 2,00,00,000	19,00,000 20,822	15-Mar-21 19-Mar-21	15-Mar-21 19-Mar-21
8	INE197P07094	Series B-VI	-	48,00,000	15-Mar-21	15-Mar-21
9	INE197P07102	Series B-VII	-	1,44,00,000	15-Mar-21	15-Mar-21
10	INE197P07128	Series E-I	-	-	-	-
11	INE197P07144	Series E-II	-	-	-	-
12	INE197P07151	Series G	-	44,00,000	09-Nov-20	09-Nov-20
13	INE197P07169	Series H	-	7,05,00,000	09-Nov-20	09-Nov-20
14	INE197P07177	Series I	-	-	-	-
15	INE197P07185	Series J	-	-	-	-
16	INE197P07193	Series K	-	-	-	-
17	INE197P07201	Series L	-	2,43,75,000	09-Nov-20	09-Nov-20
18	INE197P07219	Series M	-	-	-	-
19	INE197P07227	Series N	-	-	-	-
20	INE197P07235	Series O	-	-	-	-
21	INE197P07243	-	-	-	-	-
22	INE197P07250	Series Q	-	-	-	-
23	INE197P07268	Series R	-	-	-	-

Note: 1. interest and principal amount paid to debenture holders on the respective repurchased date and call option exercise date during the period under review.

2. Interest payment date falls on a day that is not a Business Day,the payment has been made on the immediately succeeding Business Day.

REGISTERED OFFICE :
30-39, 3RD FLOOR, FREE PRESS HOUSE,
FREE PRESS JOURNAL MARG,
215, NARIMAN POINT, MUMBAI - 400 021 (INDIA)
CIN : U51900MH2006PLC214277
TEL. : +91 (022) 6754 6500 FAX : +91 (022) 6610 0594
E-MAIL : akmumbai@akgroup.co.in
WEBSITE : www.akgroup.co.in

ANNEXURE B

Details of redemption & interest due in the next half-year i.e. 01.04.2021 to 30.09.2021:-

Sr. No.	ISIN	Series	Type (Principal / Interest) (In INR)	Interest Payment Frequency	Amount (In INR)	Due date of Payment
1	INE197P07029	Series B-I	-	-	-	-
2	INE197P07037	Series B-II	-	-	-	-
3	INE197P07052	Series B-III	-	-	-	-
4	INE197P07094	Series B-VI	-	-	-	-
5	INE197P07102	Series B-VII	-	-	-	-
6	INE197P07128	Series E-I	Interest	Annually	47,50,000	June 23, 2021
7	INE197P07144	Series E - II	Interest	Annually	5,80,68,000	June 23, 2021
8	INE197P07151	Series G	-	-	-	-
9	INE197P07169	Series H	-	-	-	-
10	INE197P07177	Series I	Interest	Annually	4,70,00,000	April 03, 2021*
11	INE197P07185	Series J	Interest	Annually	1,10,40,000	May 08, 2021*
12	INE197P07193	Series K	Interest	Annually	6,92,25,000	June 23, 2021
13	INE197P07201	Series L	-	-	-	-
14	INE197P07219	Series M	Interest	Annually	48,00,000	June 23, 2021
15	INE197P07227	Series N	Interest	Annually	3,48,25,000	June 23, 2021
16	INE197P07235	Series O	Interest	Annually	1,42,50,000	June 23, 2021
17	INE197P07243	-	Interest	Annually	8,00,00,000	Sep 25, 2021
18	INE197P07250	Series Q	-	-	-	-
19	INE197P07268	Series R	-	-	-	-

**interest paid on due date i.e April 05, 2021 and May 10, 2021, respectively. (*since the interest payment date falls on the day that is not a business day, the payment has been made on the immediately succeeding business day)

A. K. Capital Finance Limited

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215, NARIMAN POINT, MUMBAI - 400 021 (INDIA)
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TEL. : +91 (022) 6754 6500 FAX : +91 (022) 6610 0594
E-MAIL : akmumbai@akgroup.co.in
WEBSITE : www.akgroup.co.in

To,
The Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400-001

Dear Sir/Madam,

Subject: Submission of Statement under Regulation 52(7) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["Listing Regulations"] for the financial year ended March 31, 2021.

Dear Sir/Madam,

This is with reference to the captioned subject, we wish to inform that the proceeds raised from the issue of Non-Convertible Debentures (NCDs) have been utilized for the purposes as mentioned in the offer letter/information memorandum/disclosure document/other issue documents issued from time to time and there is no material deviation in the utilization of such proceeds.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **A. K. Capital Finance Limited**

MAHESH KUMAR BHOOTRA
Digitally signed by MAHESH KUMAR BHOOTRA
DN: cn=MAHESH KUMAR BHOOTRA, o, ou, email=mahesh.bhootra@akgroup.co.in, c=IN
Date: 2021.05.15 15:51:17 +05'30'

A. K. CAPITAL FINANCE LIMITED

Mahesh Bhootra
Chief Financial Officer

Date: May 15, 2021
Place: Mumbai