



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

Reference: BSE Script Code 955899

Dear Sir/Madam,

Sub: Submission of Unaudited 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 the A. K. Capital Finance Limited ("the Company") at its Meeting held on November 07, 2019 has *inter alia*, approved the standalone and consolidated unaudited financial results of the Company for the half year ended September 30, 2019.

In this regards, please find enclosed herewith the following:

- Limited Review Report on Standalone unaudited Financial Results of the Company for the half year ended September 30, 2019, issued by Statutory Auditor, M/s Suresh Surana & Associates LLP, Chartered Accountants;
- Limited Review Report on Consolidated unaudited Financial Results of the Company for the half year ended September 30, 2019, issued by Statutory Auditor, M/s Suresh Surana & Associates LLP, Chartered Accountants;
- A copy of the unaudited Standalone Financial Results of the Company for the half year ended September 30, 2019 along with a copy of the unaudited Consolidated Financial Results of the Company for the half year ended September 30, 2019 in specified format;
- Statement pursuant to Regulation 52(4) of the Listing Regulations;
- Certificate issued by Debenture Trustee, Catalyst Trusteeship Limited (Erstwhile GDA Trusteeship Limited) under Regulation 52(5) of the Listing Regulations; and
- Statement in accordance with Regulation 52(7) of the Listing Regulations.





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

REGISTERED OFFICE :

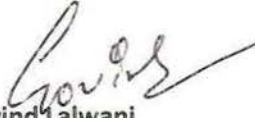
30-39, 3RD FLOOR, FREE PRESS HOUSE,
FREE PRESS JOURNAL MARG,
215, NARIMAN POINT, MUMBAI - 400 021 (INDIA)
CIN : U51900MH2006PLC214277
TEL. : +91 (022) 6754 6500 FAX : +91 (022) 6610 0594
E-MAIL : akmumbai@akgroup.co.in
WEBSITE : www.akgroup.co.in

The meeting of the board of Directors was commenced at 06:00 P.M. and concluded at 7:20 P.M.

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



Place: Mumbai

Date: November 07, 2019

Encl.: As above

Suresh Surana & Associates LLP

13th Floor, Bakhtawar
229, Nariman Point
Mumbai - 400 021, India

T +91 (22) 2287 5770

emails@ss-associates.com www.ss-associates.com

LLP Identity No. AAB-7509

Independent Auditor's Review Report on the Half Yearly Unaudited 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

Review Report to
The Board of Directors
A. K. Capital Finance Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of A. K. Capital Finance Limited ("the Company") for the half year ended September 30, 2019 ("the 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").
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 the Company's 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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


Ramesh Gupta
Partner

Membership No.: 102306
UDIN.: 19102306AAAACH7330



Place: Mumbai

Date: November 7, 2019

Suresh Surana & Associates LLP

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LLP Identity No. AAB-7509

Independent Auditor's Review Report on the Half yearly Unaudited 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

Review Report to
The Board of Directors
A.K. Capital Finance Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of A. K. Capital Finance Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group'), for the half year ended 30 September 2019, ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29 March 2019 ("the Circular"). Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30 September 2018 as reported in these unaudited consolidated financial results have been approved by the Holding Company's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities:
Holding Company:
 - i. A. K. Capital Finance LimitedSubsidiary:
 - i. Family Home Finance Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, as amended read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The accompanying unaudited consolidated financial results includes unaudited interim financial information in respect of one subsidiary, which have not been reviewed by their auditors, whose interim financial results excluding consolidation eliminations reflect total assets of Rs. 1,207.34 Lakhs as at 30 September 2019 and total revenue of Rs. 60.72 Lakhs, total net profit after tax of Rs. 36.90 Lakhs and total comprehensive income of Rs. 36.90 Lakhs, for the half year ended 30 September 2019, as considered in the unaudited consolidated financial results. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far it relates to the affairs of these subsidiaries is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

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



Ramesh Gupta
Partner
Membership No. 102306
UDIN: 19102306AAAACI5261



Place: Mumbai
Date: November 7, 2019



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 UNAUDITED STANDALONE RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	Half year ended		Year Ended
		30-Sep-19	30-Sep-18	31-Mar-19
1	Revenue from operations	Unaudited	Unaudited	Audited
	Interest income	8,473.56	10,423.96	19,732.25
	Fees and commission income	-	2.62	867.30
	Dividend income	-	-	36.61
	Net gain on fair value changes	1,468.76	305.13	1,713.48
	Rental income	42.92	41.20	83.53
	Total revenue from operations	9,985.24	10,772.91	22,433.17
2	Other income	91.66	-	-
	Total income (1+2)	10,076.90	10,772.91	22,433.17
3	Expenses			
	Finance costs	6,108.49	6,784.02	13,560.95
	Fees and commission expense	202.50	72.24	213.74
	Net loss on derecognition of financial instruments under amortised cost category	17.91	-	-
	Provision for expected credit loss	(187.19)	-	187.19
	Contingent provision for standard assets	(154.86)	132.76	(99.43)
	Employee benefits expenses	808.90	721.36	1,749.00
	Depreciation and amortization	119.34	44.28	89.67
	Other expenses	220.84	313.54	588.56
	Total expenses	7,135.93	8,068.20	16,289.68
4	Profit before tax (1+2-3)	2,940.97	2,704.71	6,143.49
5	Tax expense			
	Current tax	835.00	880.00	1,695.71
	Deferred tax expense/ (credit)	(396.59)	(222.82)	(149.47)
6	Profit for the period (4-5)	2,502.56	2,047.53	4,597.25
7	Other comprehensive income			
	Item that will not to be reclassified to the statement of profit and loss	(1.53)	(5.71)	6.08
	Less: Income tax expense on above	0.48	(2.84)	(2.75)
8	Total comprehensive income (6+7)	2,501.51	2,038.98	4,600.58
9	Paid-up share capital			
	Equity share capital (Face value of Rs. 10 per share)	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
10	Other equity (excluding revaluation reserves)			45,548.12
11	Earning per share (of Rs. 10 each) (not annualised) :			
	Basic (in Rs.)	9.43	7.71	17.70
	Diluted (in Rs.)	9.43	7.71	17.32





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PART II - STATEMENT OF UNAUDITED STANDLONE ASSETS AND LIABILITIES FOR HALF YEAR ENDED SEPTEMBER 30, 2019

Sr. No.	Particulars	Rs. in Lakhs	
		As at 30/09/2019 (Unaudited)	As at 31/03/2019 (Audited)
	ASSETS		
1	Financial assets		
	(a) Cash and cash equivalents	4,491.41	651.45
	(b) Loans	34,615.56	73,193.97
	(c) Investments	67,312.12	70,763.81
	(d) Other financial assets		
	(i) Stock of securities	86,552.74	86,876.68
	(ii) Other financial assets	4,884.95	1,869.70
	Total financial assets	1,97,856.78	2,33,355.61
2	Non-financial assets		
	(a) Current tax assets (net)	167.58	160.58
	(b) Investment property	1,036.78	1,045.72
	(c) Property, plant and equipment	1,625.50	1,510.26
	(d) Intangibles assets	17.93	19.28
	(e) Deferred tax assets	356.77	-
	(f) Other non-financial assets	35.05	37.35
	Total non-financial assets	3,239.61	2,773.19
	TOTAL ASSETS	2,01,096.39	2,36,128.80
	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	90.52	97.33
	(b) Debt securities	70,722.00	71,752.00
	(c) Borrowings (other than debt securities)	70,376.86	1,06,031.50
	(d) Deposits	27.73	26.59
	(e) Other financial liabilities	3,344.93	3,330.57
	Total financial liabilities	1,44,562.04	1,81,237.99
2	Non-financial liabilities		
	(a) Income tax liabilities (net)	349.16	32.24
	(c) Provisions	215.62	361.41
	(d) Deferred tax liabilities (net)	-	40.31
	(e) Other non-financial liabilities	26.85	79.35
	Total non-financial liabilities	591.63	513.31
	TOTAL LIABILITIES	1,45,153.67	1,81,751.30
	EQUITY		
	(a) Equity share capital	8,829.38	8,829.38
	(b) Other equity	47,113.34	45,548.12
	TOTAL EQUITY	55,942.72	54,377.50
	TOTAL LIABILITIES AND EQUITY	2,01,096.39	2,36,128.80



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CIN : U51900MH2006PLC214277

Notes :

- The above unaudited 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 November 7, 2019.
- The Company is engaged primarily in the business of investment and financing activity 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.
- The Company has elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognised Provision for Income Tax for half year ended on September 30, 2019 and re-measured its deferred tax assets based on the rate prescribed in the aforesaid section and recognized the effect of change by revising the effective income tax rate. The rate of income tax is changed from 29.12% to 25.168% during the six months ended September 30, 2019. There remeasurement of accumulated deferred tax asset has resulted in a one-time additional deferred tax credit of Rs. 56.11 Lakhs.
- From April 01, 2019, the Indian Accounting Standard i.e. IND-AS 116 "Leases" became effective, the Company has adopted the standard with modified retrospective approach as per Para C8 (c) (ii) of IND AS 116 and recognised asset in the form of "Right of use asset", (representing its right of use the leased asset over the lease term) and also liability towards the present value of the balance of future lease payments for the leases. In the statement of profit and loss for the half year ended September 30, 2019, the nature of expenses in respect of operating leases has changed from lease rent to depreciation cost for the right of use asset and finance cost for interest accrued on lease liability. To this extent performance for the current period September 30, 2019 is not comparable with previous period results. Reconciliation for the effects of the transition on statement of profit and loss for the half year ended September 30, 2019 as follows:

	Rs. in Lakhs		
Adjustments to Increase/ (decrease) in net profit	Half year ended September 30, 2019 comparable basis	Changes due to IND AS 116 Increase/(decrease)	Half year ended September 30, 2019 as reported
Other expense	289.28	(68.44)	220.84
Finance costs	6,096.00	12.49	6,108.49
Depreciation and amortisation expense	47.10	72.24	119.34
Profit before tax	2,957.26	(16.29)	2,940.97

- 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.
- The financial results of the Company will be available on our website www.akgroup.co.in.
- The above financial results are filed with BSE Limited under Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The previous period figures have been regrouped/reclassified wherever necessary to conform to current period's presentation.

Place: Mumbai
Date: November 7, 2019



For A. K. Capital Finance Limited

A. K. Mittal
Managing Director
DIN: 00698377





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PART I - STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	Half year ended		Year Ended
		30-Sep-19	30-Sep-18	31-Mar-19
1	Revenue from operations	Unaudited	Unaudited	Audited
	Interest income	8,529.91	10,461.47	19,811.82
	Fees and commission income	-	2.62	867.30
	Dividend income	-	-	36.61
	Net gain on fair value changes	1,473.13	306.05	1,719.15
	Rental income	42.92	41.20	83.53
	Total revenue from operations	10,045.96	10,811.34	22,518.41
2	Other income	91.66	-	-
	Total income (1+2)	10,137.62	10,811.34	22,518.41
3	Expenses			
	Finance costs	6,108.49	6,784.02	13,560.95
	Fees and commission expense	203.90	72.24	213.74
	Net loss on derecognition of financial instruments under amortised cost category	17.91	-	-
	Provision for expected credit loss	(187.19)	-	187.19
	Contingent provision for standard assets	(154.96)	133.58	(98.72)
	Employee benefits expenses	815.12	730.20	1,766.07
	Depreciation and amortization	121.78	45.83	93.65
	Other expenses	223.28	314.42	591.29
	Total expenses	7,148.33	8,080.29	16,314.17
4	Profit before tax (1+2-3)	2,989.29	2,731.05	6,204.24
5	Tax expense			
	Current tax	845.74	886.00	1,710.71
	Deferred tax expense/ (credit)	(395.91)	(221.78)	(148.30)
6	Profit for the period (4-5)	2,539.46	2,066.83	4,641.83
7	Other comprehensive income			
	Item that will not to be reclassified to the statement of profit and loss	(1.53)	(5.71)	6.08
	Less: Income tax expense on above	0.48	(2.84)	(2.75)
8	Total comprehensive income (6+7)	2,538.41	2,058.28	4,645.16
9	Paid-up equity share capital			
	Equity share capital (Face value of Rs. 10 per share)	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
10	Other equity (excluding revaluation reserves)			45,606.35
11	Earning per share (of Rs. 10 each) (not annualised) :			
	Basic (in Rs.)	9.57	7.78	17.89
	Diluted (in Rs.)	9.57	7.78	17.49





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PART II - STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

Sr. No.	Particulars	Rs. in Lakhs	
		As at 30/09/2019 (Unaudited)	As at 31/03/2019 (Audited)
	ASSETS		
1	Financial assets		
	(a) Cash and cash equivalents	4,499.29	658.64
	(b) Bank balances other than (a) above	-	250.00
	(c) Receivables	5.48	-
	(d) Loans	34,861.08	73,478.21
	(e) Investments	67,144.11	70,272.82
	(f) Other financial assets		
	(i) Stock of securities	86,552.74	86,876.68
	(ii) Other financial assets	4,887.69	1,872.53
	Total financial assets	1,97,950.39	2,33,408.88
2	Non-financial assets		
	(a) Current tax assets (net)	167.58	160.58
	(b) Investment property	1,036.78	1,045.72
	(c) Property, plant and equipment	1,626.91	1,512.07
	(d) Intangibles assets	24.78	28.17
	(e) Deferred tax assets	357.77	-
	(f) Other non-financial assets	38.52	40.70
	Total non-financial assets	3,252.34	2,787.24
	TOTAL ASSETS	2,01,202.73	2,36,196.12
	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	90.52	97.46
	(b) Debt securities	70,722.00	71,752.00
	(c) Borrowings (other than debt securities)	70,376.86	1,06,031.50
	(d) Deposits	27.73	26.59
	(e) Other financial liabilities	3,345.82	3,331.27
	Total financial liabilities	1,44,562.93	1,81,238.82
2	Non-financial liabilities		
	(a) Income tax liabilities (net)	358.76	41.03
	(c) Provisions	216.23	362.12
	(d) Deferred tax liabilities (net)	-	38.63
	(e) Other non-financial liabilities	26.96	79.79
	Total non-financial liabilities	601.95	521.57
	TOTAL LIABILITIES	1,45,164.88	1,81,760.39
	EQUITY		
	(a) Equity share capital	8,829.38	8,829.38
	(b) Other equity	47,208.47	45,606.35
	TOTAL EQUITY	56,037.85	54,435.73
	TOTAL LIABILITIES AND EQUITY	2,01,202.73	2,36,196.12





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CIN : U51900MH2006PLC214277

Notes :

- The above unaudited Consolidated Interim Financial Information have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on November 7, 2019.
- The Group is engaged primarily in the business of investment and financing activity 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.
- The consolidated figures for the corresponding six months ended 30 September 2018 is approved by the Board of directors and have not been subjected to limited review by the auditors.
- The Company has elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognised provision for Income Tax for half year ended on September 30, 2019 and re-measured its deferred tax assets based on the rate prescribed in the aforesaid section and recognized the effect of change by revising the effective income tax rate. The rate of income tax is changed from 29.12% to 25.168% during the six months ended September 30, 2019. There remeasurement of accumulated deferred tax asset has resulted in a one-time additional deferred tax credit of Rs. 55.97 Lakhs.
- From April 01, 2019, the Indian Accounting Standard i.e. IND-AS 116 "Leases" became effective, the Group has adopted the standard with modified retrospective approach as per Para C8 (c) (ii) of IND AS 116 and recognised asset in the form of "Right of use asset", (representing its right of use the leased asset over the lease term) and also liability towards the present value of the balance of future lease payments for the leases. In the statement of profit and loss for the half year ended September 30, 2019, the nature of expenses in respect of operating leases has changed from lease rent to depreciation cost for the right of use asset and finance cost for interest accrued on lease liability. To this extent performance for the current period September 30, 2019 is not comparable with previous period results. Reconciliation for the effects of the transition on statement of profit and loss for the half year ended September 30, 2019 as follows:

Adjustments to Increase/ (decrease) in net profit	Rs. in Lakhs		
	Half year ended September 30, 2019 comparable basis	Changes due to IND AS 116 increase/(decrease)	Half year ended September 30, 2019 as reported
Other expense	291.72	(68.44)	223.28
Finance costs	6,096.00	12.49	6,108.49
Depreciation and amortisation expense	49.54	72.24	121.78
Profit before tax	3,005.58	(16.29)	2,989.29

- 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.
- The financial results of the Company will be available on our website www.akgroup.co.in.
- The above financial results are filed with BSE Limited under Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The previous period figures have been regrouped/reclassified wherever necessary to conform to current period's presentation.



For A. K. Capital Finance Limited

A. K. Mittal
Managing Director
DIN: 00698377



Place: Mumbai
Date: November 7, 2019



REGISTERED OFFICE :

30-39, 3RD FLOOR, FREE PRESS HOUSE,
FREE PRESS JOURNAL MARG,
215, NARIMAN POINT, MUMBAI - 400 021 (INDIA)
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E-MAIL : akmumbai@akgroup.co.in
WEBSITE : www.akgroup.co.in

To,
The Corporate Relationship Department/Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

Dear Madam/Sir,

Sub: 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	Rating	Rating Agency
1	Series A-I	BWR AA (SO)	Brickwork Ratings India Pvt. Ltd.
2	Series A-II	BWR AA (SO)	Brickwork Ratings India Pvt. Ltd.
3	Series A-III	BWR AA (SO)	Brickwork Ratings India Pvt. Ltd.
4	Series B-I	BWR AA (SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
5	Series B-II	BWR AA (SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
6	Series B-III	BWR AA (SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
7	Series B-IV	BWR AA (SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
8	Series B-V	BWR AA (SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
9	Series B-VI	BWR AA (SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
10	Series B-VII	BWR AA (SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
11	Series C*	BWR AA (SO)	Brickwork Ratings India Pvt. Ltd.
12	Series E-I	BWR AA+(SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
13	Series E-II	BWR AA+(SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
14	Series F*	BWR AA+(SO)	Brickwork Ratings India Pvt. Ltd.
15	Series G	BWR AA+(SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
16	Series H	BWR AA+(SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
17	Series I	BWR AA (SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
18	Series J	BWR AA (SO) & ACUITE' AA	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
19	Series K	BWR AA+ (SO) & ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
20	Series L	BWR AA+ (SO) & ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
21	Series M	BWR AA+ (SO) & ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
22	Series N	BWR AA+ (SO) & ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd
23	Series O	BWR AA+ (SO) & ACUITE' AA+	Brickwork Ratings India Pvt. Ltd. and Acuité Ratings & Research Ltd

Note: *NCD issued in Series C and F fully repaid and rating withdraw request has been filed to Brickwork Ratings India Pvt. Ltd on October 23, 2019.






2. The Debt-equity ratio is 2.52 times (standalone) and 2.52 times (Consolidated).
3. 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.
4. 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.
5. Debenture Redemption Reserve: not applicable during the period under review.
6. Net Worth of the Company as on September 30, 2019 is as under;

On Standalone Basis is INR.55,942.72 Lakhs.
On Consolidated Basis is INR 56,037.85 Lakhs.
7. Net Profit after tax for the half year ended September 30, 2019 is as under:

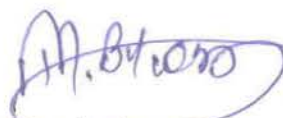
Particulars	Amount (In Lakhs)
Standalone	2,502.56
Consolidated	2,539.46

8. Earnings per share as on September 30, 2019 is as under:

Particulars	Standalone	Consolidated
Basic (In INR)	9.43	9.57
Diluted (In INR)	9.43	9.57

Kindly take the same in your records and oblige.

Yours sincerely,
For A. K. Capital Finance Limited



Mahesh Bhootra
Chief Financial Officer



Date: November 07, 2019
Place: Mumbai



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ANNEXURE A

Details of redemption & payment of interest during last half year ending 30.09.2019:-:

Sr. No.	ISIN	Series	Principal (in INR)	Interest (in INR)	Due date of payment	Actual date of payment
1	INE197P07011	Series A-I	6,40,00,000	24,67,676	26-July-2019	26-July-2019\$
2	INE197P07029	Series B-I	-	-	-	-
3	INE197P07037	Series B-II	-	-	-	-
4	INE197P07045	Series A-II	1,00,00,000	3,85,574	26-July-2019	26-July-2019\$
5	INE197P07052	Series B-III	-	-	-	-
6	INE197P07060	Series B-IV	-	-	-	-
7	INE197P07078	Series A-III	2,90,00,000	10,11,672	26-July-2019	26-July-2019\$
8	INE197P07086	Series B-V	-	-	-	-
9	INE197P07094	Series B-VI	-	-	-	-
10	INE197P07102	Series B-VII	-	-	-	-
11	INE197P07110	Series C	100,00,00,000	5,19,24,863	09-Oct-2019	09-Oct-2019#
12	INE197P07128	Series E-I	-	47,50,000	23-June-2019	24-June-2019*
13	INE197P07136	Series F	100,00,00,000	9,02,00,000 2,36,59,016	07-July-2019 11-Oct-2019	08-July-2019* 11-Oct-2019#
14	INE197P07144	Series E – II	-	5,80,68,000	23-June-2019	24-June-2019*
15	INE197P07151	Series G	-	-	-	-
16	INE197P07169	Series H	-	-	-	-
17	INE197P07177	Series I	-	4,70,00,000	03-April-2019	03-April-2019
18	INE197P07185	Series J	-	2,94,40,000	08-May-2019	08-May-2019
19	INE197P07193	Series K	-	6,82,76,712	23-June-2019	24-June-2019*
20	INE197P07201	Series L	-	-	-	-
21	INE197P07219	Series M	-	39,32,055	23-June-2019	24-June-2019*
22	INE197P07227	Series N	-	2,65,24,247	23-June-2019	24-June-2019*
23	INE197P07235	Series O	-	1,05,80,137	23-June-2019	24-June-2019*

\$Interest and principal amount paid to debenture holders on the respective repurchased date during the period under review.

#interest and principal amount paid to debenture holders on the respective repurchased date and respective ISIN (INE197P07110 and INE197P07136) extinguished and delisted.

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

M. B. ...



ANNEXURE B

Details of redemption & interest due in the next half-year i.e. 01.10.2019 to 31.03.2020:

Sr. No.	ISIN	Series	Type (Principal / Interest)	Interest Payment Frequency	Amount (In INR)	Due date of Payment
1	INE197P07011	Series A-I	Interest	Annually	2,26,56,000	March 1, 2020
2	INE197P07029	Series B-I	Interest	Annually	2,40,00,000	March 1, 2020
3	INE197P07037	Series B-II	Interest	Annually	48,50,000	March 1, 2020
4	INE197P07045	Series A-II	Interest	Annually	28,80,000	March 1, 2020
5	INE197P07052	Series B-III	Interest	Annually	2,49,60,000	March 1, 2020
6	INE197P07060	Series B-IV	Interest	Annually	1,88,00,000	March 1, 2020
7	INE197P07078	Series A-III	Interest	Annually	96,000	March 15, 2020
8	INE197P07086	Series B-V	Interest	Annually	19,00,000	March 15, 2020
9	INE197P07094	Series B-VI	Interest	Annually	48,00,000	March 15, 2020
10	INE197P07102	Series B-VII	Interest	Annually	1,44,00,000	March 15, 2020
11	INE197P07128	Series E-I	-	Annually	-	-
12	INE197P07144	Series E - II	-	Annually	-	-
13	INE197P07151	Series G	Interest	Annually	44,00,000	09-Nov-2019
14	INE197P07169	Series H	Interest	Annually	7,05,00,000	09-Nov-2019
15	INE197P07177	Series I	-	Annually	-	-
16	INE197P07185	Series J	-	Annually	-	-
17	INE197P07193	Series K	-	Annually	-	-
18	INE197P07201	Series L	Interest	Annually	2,43,75,000	09-Nov-2019
19	INE197P07219	Series M	-	Annually	-	-
20	INE197P07227	Series N	-	Annually	-	-
21	INE197P07235	Series O	-	Annually	-	-

CERTIFICATE FOR RECEIPT AND NOTING OF INFORMATION

[Pursuant to Regulation 52(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

We, **Catalyst Trusteeship Limited** (“**Debenture Trustee**”) hereby confirm that we have received and noted (without independent verification thereof) the information, as specified under regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Regulations**”), provided to us by **A K Capital Finance Limited** (erstwhile A K Capital Finance Private Limited) (“**the Company**”) for the Half year ended on September 30, 2019.

This Certificate is being issued pursuant to the requirements of Regulation 52(5) of the aforesaid Regulations, for onward submission to Stock Exchange(s) by the Company.

For Catalyst Trusteeship Limited



Authorised Signatory

Date: November 07, 2019





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

Reference: BSE Script Code 955899

Dear Sir/Madam,

Sub: 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 half year ended September 30, 2019.

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/any 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 Bhootra
Chief Financial Officer



Date: November 07, 2019

Place: Mumbai