

## CAPRI GLOBAL CAPITAL LIMITED

CIN - L65921MH1994PLC173469

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(Rs. In Lakh)

## Statement of Consolidated Unaudited Financial Results for the Quarter Ended June 30, 2019

| Sr. No | Particulars  | Quarter ended    |                  | Year ended       |                  |
|--------|--|------------------|------------------|------------------|------------------|
|        |  | 30.06.2019       | 31.03.2019       | 30.06.2018       | 31.03.2019       |
|        |  | (Unaudited)      | (Audited)        | (Unaudited)      | (Audited)        |
| 1      | <b>Revenue from Operations</b>   |                  |                  |                  |                  |
| i)     | Interest Income  | 16,361.24        | 15,721.39        | 10,744.17        | 53,073.96        |
| ii)    | Dividend Income  | -                | 5.65             | -                | 52.25            |
| iii)   | Fees and Commission income   | 154.57           | 256.80           | 195.85           | 759.89           |
| iv)    | Net gain on fair value changes   | 82.67            | 28.27            | 328.40           | 532.42           |
| v)     | Other Operating Income   | 558.05           | 1,684.99         | 732.51           | 4,439.89         |
| I)     | <b>Total Revenue from Operations</b>   | <b>17,156.53</b> | <b>17,697.10</b> | <b>12,000.93</b> | <b>58,858.41</b> |
| II)    | Other Income   | 255.54           | 62.88            | 7.04             | 271.53           |
| III)   | <b>Total Income (I+II)</b>   | <b>17,412.07</b> | <b>17,759.98</b> | <b>12,007.97</b> | <b>59,129.94</b> |
| 2      | <b>Expenses</b>  |                  |                  |                  |                  |
| i)     | Finance Costs  | 7,001.45         | 6,238.65         | 3,929.22         | 20,710.25        |
| ii)    | Net loss on fair value changes   | 44.20            | -                | -                | 200.85           |
| iii)   | Impairment on financial instruments  | 365.10           | 112.88           | 131.10           | 985.52           |
| iv)    | Employee benefit expense   | 3,377.28         | 2,776.53         | 3,048.93         | 11,754.79        |
| v)     | Depreciation, amortisation and impairment                                    | 257.64           | 165.18           | 175.46           | 664.23           |
| vi)    | Other Expenses   | 990.99           | 1,850.53         | 994.56           | 6,145.44         |
| IV)    | <b>Total expenses (IV)</b>   | <b>12,036.66</b> | <b>11,143.77</b> | <b>8,279.27</b>  | <b>40,461.08</b> |
| V)     | <b>Profit before tax (III-IV)</b>  | <b>5,375.41</b>  | <b>6,616.21</b>  | <b>3,728.70</b>  | <b>18,668.86</b> |
| VI)    | <b>Tax expenses</b>  |                  |                  |                  |                  |
| (a)    | Current tax  | 1,561.30         | 1,996.87         | 1,168.31         | 5,752.90         |
| (b)    | Deferred tax   | 40.82            | (268.91)         | (144.79)         | (650.34)         |
| VII)   | <b>Net Profit after Tax (V-VI)</b>   | <b>3,773.29</b>  | <b>4,888.25</b>  | <b>2,705.18</b>  | <b>13,566.30</b> |
| VIII)  | <b>Other comprehensive Income</b>  |                  |                  |                  |                  |
| (i)    | Items that will not be reclassified to profit or loss                        |                  |                  |                  |                  |
| (a)    | Remeasurement of defined benefit plans                                       | 0.75             | (4.97)           | 12.92            | 2.99             |
| (ii)   | Income Tax relating to items that will not be reclassified to profit or loss | (0.23)           | 1.30             | (3.81)           | (0.92)           |
|        | <b>Other Comprehensive Income</b>  | <b>0.52</b>      | <b>(3.67)</b>    | <b>9.11</b>      | <b>2.07</b>      |
| IX)    | <b>Total comprehensive income (VII+VIII)</b>                                 | <b>3,773.81</b>  | <b>4,884.58</b>  | <b>2,714.29</b>  | <b>13,568.37</b> |
| X)     | <b>Earnings per equity share (not annualised for quarters)</b>               |                  |                  |                  |                  |
|        | Basic (Rs.)  | 2.15             | 2.79             | 1.54             | 7.75             |
|        | Diluted (Rs.)  | 2.14             | 2.78             | 1.54             | 7.70             |

- The above unaudited consolidated financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on August 2, 2019 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015. The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The Group's main business is Financing Activity. All other activities of the Group revolve around the main business. As such, there are no separate reportable segments, as per the IND AS 108 "Operating Segments" specified under section 133 of the Companies Act, 2013.
- The Ministry of Corporate Affairs has notified Indian Accounting Standard 116 ('Ind AS 116'), Leases, with effect from April 1, 2019. The Standard primarily requires the Company, as a lessee, to recognize, at the commencement of the lease a right-to-use asset and a lease liability (representing present value of unpaid lease payments). Such right-of-use assets are subsequently depreciated and the lease liability reduced when paid, with the interest on the lease liability being recognized as finance costs, subject to certain re-measurement adjustments. The Group has elected to apply this Standard to its leases using modified retrospective method from April 1, 2019. Further transition adjustments, if any, arising from refinements or authoritative interpretation guidance will be prospectively recognized. The net impact of adopting this Standard on the profit for the reported period and on the earnings per share, is not material.
- Previous period/ year figures have been regrouped and reclassified wherever necessary to conform to current period's presentation.

On behalf of the Board of Directors

(Rajesh Sharma)  
Managing Director  
DIN 00020037

Place: Mumbai  
Date: August 2, 2019



**INDEPENDENT AUDITOR'S REVIEW  
REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
CAPRI GLOBAL CAPITAL LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **CAPRI GLOBAL CAPITAL LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2019 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Act 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:
  - Capri Global Housing Finance Limited
  - Capri Global Resources Private Limited
  - Capri Global Asset Reconstruction Private Limited
  - Capri Global Capital (Mauritius) Limited

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**Deloitte  
Haskins & Sells LLP**

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants  
(Firm's Registration No. 117366W/W-100018)



**G. K. Subramaniam**  
Partner  
(Membership No. 109839)  
(UDIN: 19109839AAAAEK3655)

Place: Mumbai  
Date: August 2, 2019