

CAPRI GLOBAL CAPITAL LIMITED
CIN - L65921MH1994PLC173469

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(INR In Million)

Statement of Consolidated Financial Results for the Quarter Ended June 30, 2021

Sr. No	Particulars	Quarter ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations				
i)	Interest Income	1,875.05	1,675.29	1,644.19	6,735.21
ii)	Dividend Income	-	0.48	-	1.18
iii)	Fees and Commission income	2.18	9.82	-	20.74
iv)	Net gain on fair value changes	67.59	34.90	71.40	288.23
v)	Other Operating Income	52.75	146.37	2.27	315.47
I)	Total Revenue from Operations	1,997.57	1,866.86	1,717.86	7,360.83
II)	Other Income	1.02	2.12	0.32	10.54
III)	Total Income (I+II)	1,998.59	1,868.98	1,718.18	7,371.37
2	Expenses				
i)	Finance Costs	771.36	754.96	714.92	2,887.05
ii)	Impairment on financial instruments	129.60	226.84	203.00	544.68
iii)	Employee benefit expense	323.04	313.23	170.04	993.79
iv)	Depreciation, amortisation and impairment	19.81	36.82	22.63	105.11
v)	Other Expenses	148.53	177.60	79.84	483.61
IV)	Total expenses (IV)	1,392.34	1,509.45	1,190.43	5,014.24
V)	Profit before tax (III-IV)	606.25	359.52	527.75	2,357.13
VI)	Tax expenses				
(a)	Current tax	178.76	151.40	174.43	693.03
(b)	Deferred tax	(31.81)	(63.86)	(43.13)	(105.45)
VII)	Net Profit after Tax (V-VI)	459.30	271.98	396.45	1,769.55
VIII)	Other comprehensive Income				
	(i) Items that will not be reclassified to profit or loss				
	(a) Remeasurement of defined benefit plans	-	7.06	0.94	6.27
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	(1.78)	(0.24)	(1.56)
	(ii) Items that may be reclassified to profit or loss				
	(a) Fair Value Gain on time value of forward element of forward contract in hedging relationship	(7.83)	-	-	-
	(iv) Income tax relating to items that may be reclassified to profit or loss	1.97	-	-	-
	Other Comprehensive Income	(5.86)	5.28	0.70	4.71
IX)	Total comprehensive income (VII+VIII)	453.44	277.26	397.15	1,774.26
X)	Earnings per equity share (not annualised for quarter)				
	Basic (INR)	2.62	1.55	2.26	10.10
	Diluted (INR)	2.60	1.54	2.25	10.03



CAPRI GLOBAL CAPITAL LIMITED

Notes to Consolidated Financial Results for the Quarter Ended June 30, 2021

- 1) The above financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on August 02, 2021 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 (as amended). The statutory auditors of the Company have carried out a Limited Review on the results for the quarter ended June 30, 2021. The above results have been prepared in accordance recognition and measurement principles of of Ind AS 34 – “ Interim Financial Reporting” notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and presented in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 (as amended) .
- 2) The Group's main business is Financing Activity. All other activities of the Company 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.
- 3) The listed Non-Convertible Debt Securities of the Group as on June 30, 2021 are secured by first pari-passu charge by way of hypothecation over standard present and future receivables. The total assets cover required thereof has been maintained as per the terms and conditions stated In the Debenture Trust Deed.
- 4) The outbreak of COVID-19 pandemic across the globe and in India has contributed to a significant decline and volatility in the global and Indian financial markets and slowdown in the economic activities.
Further, the management of the Company, based on current available information, has estimated overlays based on the policy of the Company for the purpose of determination of the provision for impairment of financial assets carried at amortised cost. Based on the current indicators of future economic conditions, the Company considers these provisions to be adequate. Given the uncertainty over the potential macro-economic impact, the management has considered internal and external information up to the date of approval of these financial results.
The extent to which the COVID-19 pandemic, including the current “second wave” that has significantly increased the number of cases in India will continue to impact future results of the Company will depend on the current as well as future developments, which are highly uncertain, including, among other things, any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government-mandated or elected by the Company. Given the uncertainty over the potential macro-economic condition, the impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes to future economic conditions, which will be given effect to in the respective future period.
- 5) The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 6(a) Disclosure Prsuant to RBI Notification - RBI/2020-21/17 DOR No. BP. BC/3/21.04.048/2020-21 dated 6 August 2020/RBI/2020-21/16 DOR No. BP. BC/3/21.04.048/2020-21 dated 6 August 2020 (for restructuring of accounts of micro, small and Medium Enterprises (MSME Sector- Restructuring of Advances having exposure less than or equal to Rs. 25 Crores)

(INR In Million)

Type of Borrower	(A) Number of accounts where resolution plan has been	(B) Exposure accounts mentioned at (A) before implementation of the plan
MSMEs	571	1800.17
Personal Loans	18	22.34

- 7(b) Overall Provision for Expected Credit loss (ECL) against exposure mentioned in note no. 6(a) is Rs. 233.07 Million as at 30 June 2021.
- 8) 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
For Capri Global Capital Limited**



(Rajesh Sharma)
Managing Director
DIN 00020037



Place: Mumbai
Date: 02 August 2021

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 December 31, 2020 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 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 Companies Act, 2013 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

5. Based on our review conducted and procedures performed 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.

Deloitte Haskins & Sells LLP

6. We draw attention to Note 4 to the Statement, which describes the continuing uncertainty arising from COVID-19 Pandemic on the Group's results.
Our conclusion on the Statement is not modified in respect of this matter.

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



Anjum A. Qazi
Partner
(Membership No. 104968)
(UDIN: 21104968AAAAHB6734)

Place: Mumbai
Date: August 2, 2021