

CAPRI GLOBAL CAPITAL LIMITED
CIN - L65921MH1994PLC173469

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(Rs in Lakh)

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2018						
Sr. No.	Particulars	Quarter Ended			Nine Months Ended	
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income:					
(a)	Revenue from Operations	13,081.31	11,213.43	9,297.37	34,342.76	23,697.98
(b)	Other Income	390.07	582.17	574.82	1,679.55	909.98
	Total Income	13,471.38	11,795.60	9,872.19	36,022.31	24,607.96
2	Expenses:					
(a)	Employee Benefit Expenses	2,554.17	2,280.02	1,857.23	7,360.26	5,088.37
(b)	Finance Costs	4,654.34	3,982.39	2,475.99	12,177.57	6,534.05
(c)	Depreciation and amortisation expense	91.16	139.79	148.93	372.06	420.68
(d)	Provision and Loan Losses	448.48	582.58	391.28	1,132.84	749.41
(e)	Other Expenses	1,240.00	1,021.06	940.84	2,979.54	2,952.98
	Total expenses	8,988.15	8,005.84	5,814.27	24,022.27	15,745.49
3	Profit before tax (1-2)	4,483.23	3,789.76	4,057.92	12,000.04	8,862.47
4	Tax expenses					
(a)	Current tax	1,271.02	1,232.36	1,420.00	3,665.84	3,420.00
(b)	Deferred tax	(97.92)	(73.32)	(230.97)	(303.07)	(548.88)
(c)	Earlier years adjustments	-	-	(38.89)	-	(38.89)
	Total tax expenses	1,173.10	1,159.04	1,150.14	3,362.77	2,832.23
5	Net Profit after tax (3-4)	3,310.13	2,630.72	2,907.78	8,637.27	6,030.24
6	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	(i) Actuarial gain / (losses) on post retirement benefit plans	(9.62)	4.55	9.13	11.31	27.39
	(ii) Income tax on above	2.95	(1.32)	(2.66)	(3.15)	(7.98)
	Total Other Comprehensive Income	(6.67)	3.23	6.47	8.16	19.41
7	Total Comprehensive Income (5+6)	3,303.46	2,633.95	2,914.25	8,645.43	6,049.65
8	Paid up equity share capital (Face value Rs.2/- per share)	3,502.70	3,502.70	3,502.70	3,502.70	3,502.70
9	Earning Per Share (EPS)					
	Basic EPS (in Rs.) (Not annualised)	1.89	1.50	1.66	4.93	3.44
	Diluted EPS (in Rs.) (Not annualised)	1.88	1.50	1.65	4.91	3.44



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1. The Company has adopted Indian Accounting Standards (Ind AS) with effect from April 01, 2018 and the effective date of the transition is April 01, 2017. The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India.

Further transition adjustments may be required to these financial results including those arising from new or revised standards or interpretations issued by Ministry of Corporate Affairs and Reserve Bank of India, as applicable.

2. Reconciliation of net profit for the previous year's quarter and nine months ended December 31, 2017 between the erstwhile Indian GAAP and Ind AS is as under:

Particulars	(Rs. In Lakh)	
	Quarter Ended December 31, 2017	Nine Months Ended December 31, 2017
	Unaudited	Unaudited
Net profit as per the erstwhile Indian GAAP (IGAAP) before Add / (Less):	2,917.88	6,850.14
Adjustments on account of expected credit Loss	13.67	168.39
Adjustment due to fair valuation of employee stock options	(132.00)	(99.41)
Adjustment on account of effective interest rate / net interest on credit impaired loans	403.77	235.09
Fair value change in Investments	(173.54)	(991.98)
Reclassification of net actuarial loss on employee defined benefit Obligation to Other Comprehensive Income (OCI)	(9.13)	(27.39)
Other Adjustments	0.97	(3.63)
Deferred tax impact on above	(113.84)	(100.97)
Total effect of transition to Ind AS	(10.10)	(819.90)
Net profit after tax (before OCI) as per Ind AS	2,907.78	6,030.24
Other comprehensive Income (net of tax)	6.47	19.41
Total Comprehensive Income under Ind AS	2,914.25	6,049.65

3. The Company'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.


4. The Listed Non-Convertible Debt Securities of the Company as on December 31, 2018 are secured by first pari-passu charge on the fixed assets owned by the Company and 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.

5. The Company, during the nine months ended December 31, 2018 has granted 9,22,000 ESOPs, in accordance with the Company's Employee Stock Option Scheme(s). The Company has made provision of Rs.243.73 Lakh during the period.

6. The above unaudited standalone financial results have been reviewed by the Audit Committee and on its recommendation have been approved by the Board of Directors at its meeting held on February 1, 2019 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015

7. Previous period's 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: February 1, 2019




**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM
FINANCIAL RESULTS**

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

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **CAPRI GLOBAL CAPITAL LIMITED** (the "Company"), for the quarter and nine months ended December 31, 2018 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 (the "Regulation"). This Statement which is the responsibility of the Company's Management and approved by the 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 issue a report on the Statement based on our review.
2. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company 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.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with Ind AS 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, 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)

Place: Mumbai
Date: February 01, 2019