

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, 2019 | | | | | | |
|---|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Sr. No | Particulars | Quarter ended | | | Nine Months ended | |
| | | 31.12.2019 (Unaudited) | 30.09.2019 (Unaudited) | 31.12.2018 (Unaudited) | 31.12.2019 (Unaudited) | 31.12.2018 (Unaudited) |
| | | | | | | 31.03.2019 (Audited) |
| 1 | Revenue from Operations | | | | | |
| i) | Interest Income | 13,713.37 | 14,038.08 | 12,433.92 | 41,175.37 | 33,021.00 |
| ii) | Dividend Income | 18.85 | 2.83 | 40.52 | 21.68 | 46.60 |
| iii) | Fees and Commission income | 88.58 | 32.10 | 76.61 | 200.03 | 258.54 |
| iv) | Net gain on fair value changes | 369.57 | 158.65 | 43.55 | 536.87 | 315.75 |
| v) | Other Operating Income | 464.80 | 480.46 | 791.22 | 1,347.76 | 1,972.47 |
| I) | Total Revenue from Operations | 14,655.17 | 14,712.12 | 13,385.82 | 43,281.71 | 35,614.36 |
| II) | Other Income | 58.61 | 24.67 | 150.69 | 357.96 | 369.54 |
| III) | Total Income (I+II) | 14,713.78 | 14,736.79 | 13,536.51 | 43,639.67 | 35,983.90 |
| 2 | Expenses | | | | | |
| i) | Finance Costs | 5,428.28 | 5,485.05 | 4,654.34 | 16,292.46 | 12,177.57 |
| ii) | Net loss on fair value changes | (113.51) | 399.77 | 209.22 | 330.46 | 170.80 |
| iii) | Impairment on financial instruments | 524.44 | 402.72 | 446.80 | 1,299.39 | 712.60 |
| iv) | Employee benefit expense | 2,270.64 | 2,496.28 | 2,554.16 | 7,555.65 | 7,360.26 |
| v) | Depreciation, amortisation and impairment | 216.98 | 206.92 | 91.16 | 626.50 | 372.06 |
| vi) | Other Expenses | 1,061.30 | 890.89 | 1,097.60 | 2,699.90 | 3,190.57 |
| IV) | Total expenses | 9,388.13 | 9,881.63 | 9,053.28 | 28,804.36 | 23,983.86 |
| V) | Profit before tax (III-IV) | 5,325.65 | 4,855.16 | 4,483.23 | 14,835.31 | 12,000.04 |
| VI) | Tax expense | | | | | |
| (a) | Current tax | 1,438.26 | 1,123.59 | 1,271.02 | 3,952.37 | 3,665.84 |
| (b) | Deferred tax | (135.13) | 314.14 | (97.92) | 198.55 | (303.07) |
| VII) | Net Profit after Tax (V-VI) | 4,022.52 | 3,417.43 | 3,310.13 | 10,684.39 | 8,637.27 |
| VIII) | Other comprehensive Income | | | | | |
| (i) | Items that will not be reclassified to profit or loss | | | | | |
| (a) | Remeasurement of defined benefit plans | (2.31) | (8.58) | (9.62) | (9.23) | 11.31 |
| (ii) | Income Tax relating to items that will not be reclassified to profit or loss | 0.58 | 2.22 | 2.95 | 2.32 | (3.15) |
| | Other Comprehensive Income | (1.73) | (6.36) | (6.67) | (6.91) | 8.16 |
| IX) | Total comprehensive Income (VII+VIII) | 4,020.79 | 3,411.07 | 3,303.46 | 10,677.48 | 8,645.43 |
| X) | Earnings per equity share (not annualised) | | | | | |
| | Basic (Rs.) | 2.30 | 1.95 | 1.89 | 6.10 | 4.93 |
| | Diluted (Rs.) | 2.28 | 1.94 | 1.88 | 6.06 | 4.91 |

- 1) The above unaudited standalone financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on February 11, 2020 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 (as amended). 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).
- 2) 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
- 3) The recently promulgated Taxation Laws (Amendment) Ordinance 2019 has inserted section 115BAA in the Income Tax Act, 1961 providing existing domestic companies with an option to pay tax at a concessional rate of 22% plus applicable surcharge and cess. The Company has exercised this option during the previous quarter, consequently, the opening deferred tax Liability (net) has been measured at the lower rate with a one-time corresponding charge to the Statement of Profit and Loss.
- 4) 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: February 11, 2020



**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE 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, 2019 (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 amended.
2. This 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 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 the Company'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. 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: 20109839AAAAC76510

Place: Mumbai
Date: February 11, 2020