A. K. Capital Finance Limited
REGISTERED OFFICE:
601-602, 6TH FLOOR, WINDSOR BUILDING,
OFF CST ROAD, KALINA, SANTACRUZ (EAST),
MUMBAI – 400 098 (INDIA)
CIN: U51900MH2006PLC214277
TEL.: +91 (022) 6754 6500 I FAX: +91 (022) 6610 0594
E-MAIL: csakcfl@akgroup.co.in
WEBSITE: www.akgroup.co.in

Date: November 05, 2026

The Listing Compliance Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex, Mumbai – 400 051

Reference: Disclosure pursuant to the provisions of Regulation 51, 52, 54 and other regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

Subject: Outcome of the Board Meeting held on November 05, 2026

Pursuant to Regulations 51, 52 and 54 read with Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**") and other regulations, if applicable, we hereby inform the Stock Exchanges that the Board of Directors of A K Capital Finance Limited ("the Company") at their Meeting held today i.e. November 05, 2026, basis the recommendation of Audit Committee, had inter alia, approved the following matters:

1. Un-Audited Financial Results (Standalone) of the Company for the quarter and half-year ended September 30, 2026 along with the Limited Review Report with unmodified opinion on the Unaudited Financial Results issued by the Statutory Auditors as per Regulation 52 of the Listing Regulations.
2. Statement of assets and liabilities and cash flow for the half year ended September 30, 2026 as per Regulation 52(2A) of Listing Regulations.
3. Disclosures in compliance with Regulations 52(4) of the Listing Regulations for the quarter/ half-year ended September 30, 2026.
4. Security Cover Certificate as per Regulation 54(3) of the Listing Regulations read with SEBI Master Circular No. HO/17/11/12(2)2026-DDHS-POD1/I/22420/2026 dated September 28, 2026, for the quarter ended September 30, 2026.
5. Statement indicating the utilization of issue proceeds of Non-Convertible Securities, Commercial Papers and material deviations (if any) pursuant to Regulation 52(7) and 52(7A) of Listing Regulations read with SEBI Master circular SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2025/0000000103 dated July 11, 2025, as amended from time to time, for the quarter ended September 30, 2026.
6. **Declaration of second Interim Dividend to Equity Shareholders:** The Board had declared second Interim dividend of Rs. 1.75/- per Equity Share on face value of Rs. 10/- per Equity Share for the

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Financial Year 2026-27, amounting to INR 4,64,51,563 (Indian Rupees Four Crore Sixty-Four Lakh Fifty-One Thousand Five Hundred and Sixty-Three Only) subject to deduction of tax at source, if any, to be paid to those equity shareholders whose names appear in the Register of Members of the Company as on Friday, November 06, 2026 being the Record Date, for the purpose of payment of the said dividend. The interim dividend payout will be made to eligible equity shareholders on or before Wednesday, November 11, 2026.

7. Declaration of Interim Dividend to CCPS Holders: The Board had declared an interim dividend on 1,42,50,000 Participating Non-cumulative Compulsorily Convertible Preference Shares (CCPS) at the rate of 12% p.a. for the period commencing from July 01, 2026 to September 30, 2026 (92 days), amounting to INR 4,31,01,370 (Indian Rupees Four Crore Thirty-One Lakh One Thousand Three Hundred and Seventy Only)., subject to deduction of tax at source, if any, to be paid to those CCPS holders whose names appear in the Register of Members of the Company as on Friday, November 06, 2026, being the Record Date for the purpose of payment of the said dividend. The interim dividend payout will be made to eligible CCPS holders on or before Wednesday, November 11, 2026.

Disclosure of the extent and nature of security created and maintained for secured non-convertible securities of the Company in terms of Regulation 54(2) of the SEBI Listing Regulations is made in the notes of the Unaudited Financial Results for the quarter/ half-year ended September 30, 2026.

Further, in accordance with Regulation 52(8) of the Listing Regulations, the Company would be publishing the Un-Audited Financial Results for the quarter/ half-year ended September 30, 2026 in the newspapers and same are also being uploaded on the website of the company i.e www.akgroup.co.in

The Board Meeting commenced at 06.00 P.M. and concluded at 07.50 P.M.

Request to kindly take the above submission on record.

Thanking you

For A. K. Capital Finance Limited

MAHESH SHIVPRAKASH BHOOTRA

Digitally signed by MAHESH SHIVPRAKASH BHOOTRA
DN: c=IN, o=PERSONAL, pseudonym=2e4084b66fd4c7dba32c1349a570434, 2.5.4.20=cb9b5bb484f091fe374dc886619a4587ee5b0195f94511fa78baec7cd60b1b1, postalCode=400067, st=Maharashtra, serialNumber=73753e4886841ad58090cd16bea720d6d7d93dcc82fe257df0017d982bc4e302, cn=MAHESH SHIVPRAKASH BHOOTRA
Date: 2026.11.05 20:02:37 +05'30'

Mahesh Bhootra
Chief Financial Officer

Place: Mumbai
Encl.: As above

BGJC & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
ESTABLISHED SINCE 1982

Independent Auditor's Limited Review report on unaudited standalone financial results of A.K. Capital Finance Limited for the quarter and half year ended September 30, 2026 pursuant to Regulation 52 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of A.K. Capital Finance Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of A.K. Capital Finance Limited ('the Company') for the quarter and half year ended September 30, 2026 being submitted by the Company pursuant to the requirements of regulation 52 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulations') and SEBI circulars as amended from time to time.

2. This Statement which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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"). 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 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.

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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other

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accounting principles generally accepted in India, 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 **BGJC & Associates LLP**
Chartered Accountants
Firm's Registration Number: 003304N/N500056

MANISH KUMAR
Digitally signed by MANISH KUMAR
Date: 2026.11.05 19:27:45 +05'30'



Manish Kumar
Partner
Membership Number: 423629

UDIN: 26423629BJUOPH3198

Place: New Delhi
Date: November 05, 2026

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PART I - STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED 30 SEPTEMBER 2026

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30 September 2026 (Refer Note 3)	30 June 2026 Unaudited	30 September 2025 (Refer Note 3)	30 September 2026 Unaudited	30 September 2025 Unaudited	31 March 2026 Audited
1	**Revenue from operations**						
	Interest income	7,646.16	8,048.37	6,647.28	15,694.53	13,133.30	27,610.32
	Fees and commission income	904.96	858.45	1,413.13	1,763.41	1,804.69	5,750.99
	Net gain on fair value changes	1,302.60	1,475.38	484.52	2,777.98	2,480.34	3,620.30
	Net gain on derecognition of financial instruments under amortised cost category	17.41	-	-	9.65	0.39	0.39
	Total revenue from operations	**9,871.13**	**10,382.20**	**8,544.93**	**20,245.57**	**17,418.72**	**36,982.00**
2	Other income	14.40	6.80	26.05	21.20	31.40	78.26
	Total income (1+2)	**9,885.53**	**10,389.00**	**8,570.98**	**20,266.77**	**17,450.12**	**37,060.26**
3	**Expenses**						
	Finance costs	4,581.59	4,921.74	4,544.15	9,503.33	9,244.35	18,534.10
	Fees and commission expenses	550.92	404.23	387.69	955.15	1,068.92	1,785.37
	Net loss on derecognition of financial instruments under amortised cost category	-	7.76	-	-	-	-
	Impairment of financial instruments (net)	73.61	0.13	51.84	73.74	13.85	65.71
	Employee benefits expense	1,246.84	1,325.04	1,206.13	2,571.88	2,272.17	4,819.30
	Depreciation and amortization	102.19	101.88	81.98	204.07	167.96	337.44
	Other expenses	363.89	333.65	289.98	697.54	644.40	1,624.39
	Total expenses	**6,919.04**	**7,094.43**	**6,561.77**	**14,005.71**	**13,411.65**	**27,166.31**
4	**Profit before exceptional items and tax (1+2-3)**	**2,966.49**	**3,294.57**	**2,009.21**	**6,261.06**	**4,038.47**	**9,893.95**
5	Exceptional items	-	-	-	-	-	-
6	**Profit before tax (4+5)**	**2,966.49**	**3,294.57**	**2,009.21**	**6,261.06**	**4,038.47**	**9,893.95**
7	**Tax expense**						
	Current tax	657.50	810.50	592.50	1,468.00	1,104.50	2,829.00
	Tax adjustment for earlier years	-	-	-	-	-	(10.62)
	Deferred tax charge / (credit)	(93.78)	267.57	(124.99)	173.79	(127.89)	(276.93)
8	**Profit for the period / year (6-7)**	**2,402.77**	**2,216.50**	**1,541.70**	**4,619.27**	**3,061.86**	**7,352.50**
9	**Other comprehensive income for the period / year**						
	Item that will not to be reclassified to the statement of profit or loss	(23.75)	(0.85)	(18.79)	(24.60)	(14.87)	(3.64)
	Less: Income tax expense on above	5.98	0.21	4.73	6.19	3.74	0.91
10	**Total comprehensive income for the period / year (8+9)**	**2,385.00**	**2,215.86**	**1,527.64**	**4,600.86**	**3,050.73**	**7,349.77**
11	**Paid-up share capital**						
	Equity share capital (Face value of Rs. 10 per share)	2,654.38	2,654.38	2,654.38	2,654.38	2,654.38	2,654.38
	Compulsorily convertible preference shares (Face value of Rs. 100 per share)	14,250.00	14,250.00	-	14,250.00		14,250.00
12	**Other equity (excluding revaluation reserves)**						83,107.78
13	**Earning per share (of Rs. 10 each) (annualised / not annualised) :**						
	Basic (in Rs.)	8.75	6.74	5.81	15.50	11.54	27.70
	Diluted (in Rs.)	7.98	6.74	5.81	15.34	11.54	27.70

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PART II - STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
	ASSETS		
1	**Financial assets**		
	(a) Cash and cash equivalents	31,437.00	5,520.35
	(b) Bank balances other than (a) above	10.34	9.73
	(c) Receivables		
	(i) Trade Receivables	273.38	527.30
	(d) Loans	94,518.05	84,650.62
	(e) Investments	1,22,004.00	2,19,399.58
	(f) Other financial assets	1,04,721.31	42,715.08
	Total financial assets	**3,52,964.08**	**3,52,822.66**
2	**Non-financial assets**		
	(a) Current tax assets (net)	19.20	-
	(b) Property, plant and equipment	1,729.80	1,906.25
	(c) Intangible assets	52.32	56.22
	(d) Other non financial assets	1,312.41	249.68
	Total non-financial assets	**3,113.73**	**2,212.15**
	TOTAL ASSETS	**3,56,077.81**	**3,55,034.81**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	**Financial liabilities**		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	1.42	17.38
	(ii) Total outstanding dues of creditors other than micro and small enterprises	157.37	76.39
	(b) Debt securities	1,00,654.84	86,261.37
	(c) Borrowings (other than debt securities)	1,48,524.25	1,64,907.98
	(d) Other financial liabilities	2,778.97	2,732.06
	Total financial liabilities	**2,52,116.85**	**2,53,995.18**
2	**Non-financial liabilities**		
	(a) Current tax liabilities (net)	-	323.72
	(b) Provisions	330.61	281.52
	(c) Deferred tax liabilities (net)	254.47	86.88
	(d) Other non-financial liabilities	263.89	335.35
	Total non-financial liabilities	**848.97**	**1,027.47**
	TOTAL LIABILITIES	**2,52,965.82**	**2,55,022.65**
	EQUITY		
	(a) Equity share capital	2,654.38	2,654.38
	(b) Instruments entirely equity in nature	14,250.00	14,250.00
	(c) Other equity	86,207.61	83,107.78
	TOTAL EQUITY	**1,03,111.99**	**1,00,012.16**
	TOTAL LIABILITIES AND EQUITY	**3,56,077.81**	**3,55,034.81**

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PART III - STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR HALF YEAR ENDED 30 SEPTEMBER 2026

(Rs. in Lakhs)

Sr. No.	Particulars	For the half year ended 30 September 2026 (Unaudited)	For the half year ended 30 September 2025 (Unaudited)
1	**Cash flow from operating activities**		
	Profit before tax	6,261.06	4,038.47
	Adjustment for:		
	Depreciation and amortization	204.07	167.96
	Profit on termination of lease	-	(25.39)
	Amortisation of processing fees income	43.93	9.43
	Other interest income	(4.99)	(5.13)
	Net gain on fair value changes on investments	(223.05)	(1,386.57)
	Net gain on derecognition of financial instruments under amortised cost category	(9.65)	(0.39)
	Net gain on fair value changes on stock of securities - unrealised	(913.66)	(101.46)
	Effective interest rate on held till maturity securities	(8.40)	-
	Impairment on financial instruments	73.74	13.85
	Other interest expenses	12.41	28.83
	Movement in working capital:		
	Decrease in trade payable and other financial liabilities	268.43	(674.77)
	Decrease / (increase) in trade receivables and other financial assets	1,515.10	493.13
	Increase in loans	(9,959.69)	(5,163.83)
	Decrease/ (Increase) in stock of securities	(62,376.34)	21,069.50
	Increase in other non financial assets	(1,050.09)	(551.60)
	Increase in provision	24.49	9.33
	Increase / (decrease) in other non financial liabilities	(71.46)	199.33
	Cash used in operations	**(66,214.10)**	**18,120.69**
	Income tax paid (net)	(1,810.92)	(1,084.26)
	Cash used in operations [A]	**(68,025.02)**	**17,036.43**
2	**Cash flow from investing activities**		
	Proceeds from sales / (payment for purchases) of investments (net)	97,638.83	(29,789.30)
	Payment for acquisition of property, plant and equipments including capital advances	(29.38)	(119.93)
	Payment for acquisition of intangible assets	(17.09)	-
	Proceeds from redemption of fixed deposit	(0.61)	9.49
	Cash used in investing activities [B]	**97,591.75**	**(29,899.74)**
3	**Cash flow from financing activities**		
	Proceeds from long-term borrowings	45,950.00	26,950.00
	Repayment of long-term borrowings	(34,701.09)	(30,940.40)
	Proceeds from / (repayment) of short-term borrowings (net)	(13,254.40)	19,327.29
	Repayment of lease liabilities	(133.75)	(121.93)
	Interest paid on lease liabilities	(9.81)	(23.29)
	Dividends paid	(1,501.03)	(1,008.66)
	Cash generated from financing activities [C]	**(3,650.08)**	**14,183.01**
	Net (decrease)/increase in cash and cash equivalents [A+B+C]	**25,916.65**	**1,319.70**
	Add: Cash and cash equivalents at the beginning of the year	5,520.35	1,018.33
	Cash and cash equivalents at the end of the year	**31,437.00**	**2,338.03**

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Notes :

1 The above unaudited standalone financial results has been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 05 November 2026.The statutory auditors of the Company have carried out limited review of the aforesaid standalone financial results.

2 The unaudited standalone financial results of A. K. Capital Finance Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, and other recognized accounting practices generally accepted in India, in compliance with Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') pursuant to circular SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2025/0000000103 dated 11 July 2025. Any application guidance / clarification / directions issued by the Reserve Bank of India (RBI) or other regulators are implemented as and when they are issued / became applicable

3 The figures reported in the standalone financial results for the quarter ended 30 September 2026 and 30 September 2025 are the balancing figures between unaudited half yearly standalone figures for the half year ended 30 September 2026 and 30 September 2025 and the unaudited quarterly standalone figures upto 30 June 2026 and 30 June 2025, which were subject to limited review by the Statutory Auditors.

4 The Company is engaged primarily in the business of financing and investment activities 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.

5 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 for the quarter ended 30 June 2026 and quarter and half year ended 30 September 2026, and year ended 31 March 2026.

6 Details of loans transferred / acquired during the half year ended 30 September 2026 under the Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025 and other relevant RBI Directions are given below:

(a) Details of loans not in default acquired or transferred through direct assignments during half year ended 30 September 2026 - Nil
(b) Details of any stressed loans transferred or acquired during half year ended 30 September 2026 - Nil

7 The Company is categorised in the Middle layer as per framework issued by Reserve Bank of India (Non-Banking Financial Companies – Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025. The Company is complying with the applicable requirements of relevant directions/ guidelines.

8 Pursuant to Regulation 54 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, we would like to state that all rated, listed, secured, redeemable, Non-Convertible Debentures ("Secured NCDs") issued by the Company and outstanding as on 30 June 2026 are fully secured by way of a first charge over the identified "business assets" i.e. securities / receivables of the Company . Accordingly, the Company is maintaining asset cover of 1x or such higher asset cover required as per the terms of offer document/Information Memorandum. The details for security cover as per format prescribed by the SEBI vide circular dated 19 May 2022 is enclosed.

9 **Disclosure in compliance with Regulations 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the quarter and half year ended 30 September 2026**

Particular	Quarter ended			Half Year ended		Year ended
	30 September 2026 Unaudited	30 June 2026 Unaudited	30 September 2025 Unaudited	30 September 2026 Unaudited	30 September 2025 Unaudited	31 March 2026 Audited
Debt Equity Ratio	2.42	2.55	2.93	2.42	2.93	2.51
Outstanding redeemable preference shares (quantity and value)	-	-	-	-	-	-
Capital redemption reserve / Debenture redemption reserve (Rs. in lakhs)	-	-	-	-	-	-
Net worth (Total Equity) (Rs. in lakhs)	1,03,111.99	1,01,801.69	83,798.97	1,03,111.99	83,798.97	1,00,012.16
Total debts to total assets (%)	69.98	70.91	73.72	69.98	73.72	70.74
Net profit margin (%)	24.31	21.34	17.99	22.79	17.55	19.84
Sector specific equivalent ratios						
(a) Gross Stage 3 (%)	-	-	-	-	-	-
(b) Net Stage 3 (%)	-	-	-	-	-	-
(c) Capital to risk-weighted assets ratio (%)	33.08	31.37	34.35	33.08	34.35	35.63

Debt service coverage ratio, Interest service coverage ratio, Current ratio, Long term debt to working capital ratio, Bad debts to accounts receivable ratio, Current liability ratio, Debtor turnover, Inventory turnover and Operating margin (%), and Liquidity coverage ratio are not applicable. Debenture redemption reserve is not required in respect of privately placed debentures in terms of Rule 18(7)(b)(ii) of Companies (Share Capital and Debentures) Rule, 2014.

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10 The Board of Directors of the Company in their board meeting held on 05 November 2026, had approved an interim dividend @ 12% p.a. on its preference shares having face value of Rs.100 each for the period 1st July 2026 to 30 September 2026, which resulted in a total cash outflow of Rs.431.01 lakhs

11 The Board of Directors of the Company in their board meeting held on 05 November 2026, have declared an interim dividend of Rs. 1.75 per equity share on 2,65,43,750 equity share having face value of Rs.10 each for the financial year ending 31 March 2027, which will result in total cash outflow of Rs. 464.52 Lakhs.

12 The above unaudited standalone financial results are to be filed with BSE limited and National Stock Exchange of India Limited under Regulation 52 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

13 The above unaudited standalone financial results of the Company will be available on our website www.akgroup.co.in

14 The previous period figures have been regrouped/reclassified wherever necessary to conform to current period's presentation.

BGJC & ASSOCIATES LLP New Delhi Chartered Accountants

For A. K. Capital Finance Limited

ATUL KUMAR MITTAL

Place: Mumbai
Date: 05 November 2026

A. K. Mittal
Managing Director
DIN: 00698377

A. K. CAPITAL FINANCE LIMITED

BGJC & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
ESTABLISHED SINCE 1982

Independent Auditor's Certificate

To
The Board of Directors
A.K. Capital Finance Limited
601-602, 6th Floor, Windsor,
Off CST Road, Kalina, Santacruz (east),
Mumbai, Maharashtra, India - 400098

1. This Auditor's Certificate is issued at the request of **A.K. Capital Finance Limited** ('the Company'), to examine the Assets Cover ('Statement') hypothecated towards Secured Redeemable Non-Convertible Debentures ('NCD') raised by the Company for submission to the Trustee as per the requirements under Regulation 15 of the Securities Exchange Board of India (Debenture Trustees) Regulations, 1993 (as amended) ('the SEBI Regulations').

2. The accompanying Annexure A as on September 30, 2026 has been prepared by the management and initialled by us for identification purposes.

Management Responsibility

3. The preparation of the accompanying Statement is the responsibility of the management of the Company including all accounting and other supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation and presentation of the Statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.

4. The Management of the Company is also responsible for ensuring that the Company complies with the requirements of the SEBI Regulations and for providing all relevant information to the Debenture Trustee and complying with all the covenants as prescribed in the Debenture Trust Deeds entered into between the Company and the Debenture Trustee.

Independent Auditor's Responsibility

5. Pursuant to the requirement as specified in Regulation 15 of the SEBI Regulations, the Company is required to submit the accompanying Statement with the Trustee along with our certificate thereon. In this regard, it is our responsibility to provide a limited assurance as to whether the receivables/book debts as on September 30, 2026, hypothecated towards Borrowings raised as considered in the Statement are in agreement with the books of account and other relevant records maintained by the Company.

6. We conducted our examination of the Statement, in accordance with the requirements of the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements.

8. A limited assurance engagement involves performing procedures to obtain sufficient appropriate evidence on the reporting criteria. The procedures selected depend on the auditor's judgement, including the assessment of the risk associated with reporting criteria. The procedures performed vary in nature and timing from and are

less extent than for, a reasonable assurance. Consequently, the level of assurance obtained substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

We have performed the following procedures in relation to the Statement:

a) Traced the balances of the Statement as mentioned in Para 2 of the certificate from the unaudited financial information and books and records of the Company as at September 30, 2026.

b) Obtained and verified the total value of borrowings, stipulated security cover, and security type to the offering documents for NCD raised.

c) Obtained representation from the management that the assets hypothecated referred to in the Statement are free from any encumbrances other than being hypothecated towards the borrowings as noted in the Statement.

d) We have verified the arithmetical and clerical accuracy of the statement.

Conclusion

9. Based on the procedures performed, as stated in paragraph 9 above, and according to the information, explanations and management representations provided to us, nothing has come to our attention that causes us to believe that the information furnished in the Statement as at September 30, 2026 is not in agreement with unaudited financial information and other books and records maintained by the Company in all material respects and that the company has complied with financial covenants of the debt securities.

Restriction on Use

10. This Auditor's Certificate is intended solely for the use of the management of the Company for the purpose specified in paragraph 1 above and is not to be used for any other purpose or to be distributed to any other parties. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing. This certificate relates only to the items specified above and does not extend to any financial statements of the Company taken as a whole.

11. We have no responsibility to update this certificate for events and circumstances occurring after the date of this Auditor's Certificate.

For **BGJC & Associates LLP**
Chartered Accountants
Firm's Registration No. 00304N/N500056

MANISH KUMAR
Digitally signed by MANISH KUMAR
Date: 2026.11.05 19:33:53 +05'30'

BGJC & ASSOCIATES LLP New Delhi Chartered Accountants

Manish Kumar
Partner
Membership No.: 423629

UDIN: 26423629ITRFHS2610

Date: November 05, 2026
Place: New Delhi

Annexure A

Statement of asset cover and compliance with covenants as on September 30, 2026

Asset cover in respect of listed debt securities of the listed entity under SEBI Circular SEBI /HO/ M IRSD/MIRSD _ CRADT/CIR/P/2022/67 dated May 19, 2022

We hereby certify that:

A. The listed entity i.e., **A.K. Capital Finance Limited** ('the Company') has vide its Board Resolutions, Information Memorandums / Offer Documents and under various Debenture Trust Deeds, issued the listed debt securities (Non-Convertible Debentures/ NCD's) and the amount outstanding (including interest accrued but not due) as at September 30, 2026 is Rs. 935.81 crores as per **Exhibit 1.**

B. Assets cover for Secured debt securities

i. The financial information as on September 30, 2026, has been extracted from the unaudited books of account, unaudited financial statements for the nine months ended September 30, 2026, and other relevant records and documents maintained by the Company.

ii. The Company is maintaining asset cover of 1x or such higher asset cover required as per the terms of offer document/Information Memorandum. The details for security cover as per format prescribed by the SEBI vide circular dated 19 May 2022 is enclosed.

C. Compliance of all the covenants / terms of the issue in respect of listed debt securities of the listed entity

We have examined the compliances made by the listed entity in respect of the following covenants/ terms of the issue of the listed debt securities (NCDs) and certify that such covenants/ terms of the issue have been complied by the listed entity:

1. Maintain 100% asset cover or more as per the terms of Offer document/ Information memorandum and / or Debenture Trust Deed at all the time on total amount outstanding (including interest accrued) for the NCDs as on September 30, 2026.
2. Other covenants specified in Offer document/ Information memorandum and / or Debenture Trust Deed in respect of outstanding NCDs as on September 30, 2026.

Notes:

I. This Statement is prepared in accordance with Regulation 15(1)(t) of the Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 as amended vide notification No. SEBVLAO-NRO/GN/2020/34 dated October 8, 2020 and notification No. SEBVJ.ADNRO/GN/2022/78 dated April 11, 2022 and to the Securities and Exchange Board of India ("SEBI") pursuant to Regulation 54 read with Regulation 56(1)(d) of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 as amended vide circular no. EBVHO /MIRSD/MIRSD_CRADT/COR/P/2022/67 dated May 19, 2022 (together referred to as the "Regulations").

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II. Other than that stated above, there is no financial covenant specified in the Offer Document / Information memorandum of the listed non-convertible debt securities that the Company needs to comply with.

III. The assets offered as security are loans and investment given by the Company and hence not eligible for market valuations.

S.No.	ISIN	Facility	Mode of Issue	Type of charge	Outstanding amount as on 30th September 2026 (Rs. In Crs)
1	INE197P07409	Non-Convertible Debt Securities	Private Placement	Exclusive	33.34
2	INE197P07458	Non-Convertible Debt Securities	Private Placement	Exclusive	41.68
3	INE197P07482	Non-Convertible Debt Securities	Private Placement	Exclusive	40.14
4	INE197P07474	Non-Convertible Debt Securities	Private Placement	Exclusive	46.83
5	INE197P07433	Non-Convertible Debt Securities	Private Placement	Exclusive	50.40
6	INE197P07425	Non-Convertible Debt Securities	Private Placement	Exclusive	51.22
7	INE197P07441	Non-Convertible Debt Securities	Private Placement	Exclusive	151.29
8	INE197P07466	Non-Convertible Debt Securities	Private Placement	Exclusive	50.01
9	INE197P07417	Non-Convertible Debt Securities	Private Placement	Exclusive	51.08
10	INE197P07367	Non-Convertible Debt Securities	Private Placement	Exclusive	135.43
11	INE197P07334	Non-Convertible Debt Securities	Private Placement	Exclusive	30.99
12	INE197P07326	Non-Convertible Debt Securities	Private Placement	Exclusive	25.98
13	INE197P07490	Non-Convertible Debt Securities	Private Placement	Exclusive	50.01
14	INE197P07359	Non-Convertible Debt Securities	Private Placement	Exclusive	25.14
15	INE197P07383	Non-Convertible Debt Securities	Private Placement	Exclusive	51.02
16	INE197P07375	Non-Convertible Debt Securities	Private Placement	Exclusive	51.20
17	INE197P07391	Non-Convertible Debt Securities	Private Placement	Exclusive	50.05
	Total				**935.81**

BGJC & ASSOCIATES LLP New Delhi Chartered Accountants

UDIN: 26423629ITRFHS2610

Rs. in Lakhs

Appendix 1 - Security Cover Certificate as on 30 Sep 2026 as per Regulation 54 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Debt not backed by any assets offered as Security	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari-Passu charge (excluding items covered in column F)			debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank	Total Value(=K+L+M+ N)
		Book Value	Book Value	Yes/ No	Book Value	Book Value							Relating to Column F		
ASSETS															
Property, Plant and Equipment		-	65.81	NO	NA	NA	NA	1,538.46	-	1,604.27	-	-	-	-	-
Capital Work-in- Progress		-	-	NO	NA	NA	NA	-	-	-	-	-	-	-	-
Right of Use Assets		-	-	NO	NA	NA	NA	125.53	-	125.53	-	-	-	-	-
Goodwill		-	-	NO	NA	NA	NA	-	-	-	-	-	-	-	-
Intangible Assets		-	-	NO	NA	NA	NA	52.32	-	52.32	-	-	-	-	-
Intangible Assets under Development		-	-	NO	NA	NA	NA	-	-	-	-	-	-	-	-
Investments	Identified Business Assets	49,677.44	52,482.73	NO	NA	NA	NA	19,843.83	-	1,22,004.00	49,701.92	-	-	-	49,701.92
Loans	Identified Business Assets	-	88,800.17	NO	NA	NA	NA	5,717.88	-	94,518.05	-	-	-	-	-
Stock of Securities	Identified Business Assets	59,106.40	29,964.92	NO	NA	NA	NA	13,339.02	-	1,02,410.34	59,366.93	-	-	-	59,366.93
Trade Receivables		-	-	NO	NA	NA	NA	273.38	-	273.38	-	-	-	-	-
Cash and Cash Equivalents		-	-	NO	NA	NA	NA	31,437.00	-	31,437.00	-	-	-	-	-
Bank Balances other than Cash and Cash Equivalents		-	10.34	NO	NA	NA	NA	-	-	10.34	-	-	-	-	-
Others	Identified Business Assets	557.58	354.33	NO	NA	NA	NA	2,730.67	-	3,642.58	-	557.58	-	-	557.58
Total		**1,09,341.42**	**1,71,678.30**		**-**	**-**	**-**	**75,058.09**	**-**	**3,56,077.81**	**1,09,068.85**	**557.58**	**-**	**-**	**1,09,626.43**
LIABILITIES															
Debt securities to which this certificate pertains		93,579.04	-	-	-	-	-	-	-	93,579.04		93,579.04	-	-	93,579.04
Other debt sharing pari-passu charge with above debt			-	-	-	-	-	-	-	-	-	-	-	-	-
Other Debt			-	-	-	-	-	-	-	-	-	-	-	-	-
Subordinated debt			-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings			-	-	-	-	-	-	-	-	-	-	-	-	-
Bank			86,391.50	-	-	-	-	-	-	86,391.50	-	-	-	-	-
Debt Securities		*not to be filled*	-	-	-	-	9,213.35	-	-	9,213.35	-	-	-	-	-
Others			62,377.89	-	-	-	-	-	-	62,377.89	-	-	-	-	-
Trade payables			-	-	-	-	-	158.79	-	158.79	-	-	-	-	-
Lease Liabilities			-	-	-	-	-	139.06	-	139.06	-	-	-	-	-
Provisions			-	-	-	-	-	330.61	-	330.61	-	-	-	-	-
Others			-	-	-	-	-	775.58	-	775.58	-	-	-	-	-
Total		**93,579.04**	**1,48,769.39**	**-**	**-**	**-**	**9,213.35**	**1,404.04**	**-**	**2,52,965.82**		**93,579.04**	**-**	**-**	**93,579.04**
Cover on Book Value		1.17	1.15												
Cover on Market Value												1.17			1.17
		Exclusive Security Cover Ratio	1.17		**Pari-Passu Security Cover Ratio**	NA									

Notes:-

1. The loans under financing activities which are part of non trading book and in nature of held to maturity and created with a sole objective of collecting principal and interest. Therefore Company has considered the book value (before netting off impairments) for the certificate.

BGJC & ASSOCIATES LLP New Delhi Chartered Accountants

A.K. CAPITAL FINANCE LIMITED

ATUL KUMAR MITTAL

Digitally signed by ATUL KUMAR MITTAL
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Date: 2026.11.05 19:31:01 +05'30'

A. K. Capital Finance Limited
REGISTERED OFFICE:
601-602, 6TH FLOOR, WINDSOR BUILDING,
OFF CST ROAD, KALINA, SANTACRUZ (EAST),
MUMBAI – 400 098 (INDIA)
CIN: U51900MH2006PLC214277
TEL.: +91 (022) 6754 6500 I FAX: +91 (022) 6610 0594
E-MAIL: csakcfl@akgroup.co.in
WEBSITE: www.akgroup.co.in

Date: November 05, 2026

The Listing Compliance Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex, Mumbai – 400 051

Subject: Submission of Statement under Regulation 52(7) and 52(7A) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["Listing Regulations"] for the quarter and period ended September 30, 2026

Dear Sir/ Madam,

This is with reference to the captioned subject and in terms of Regulation 52(7) of the Listing Regulations read with SEBI Master Circular bearing reference no. SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2025/0000000103 dated July 11, 2025, a statement indicating the utilization of issue proceeds of non-convertible securities is enclosed as **Annexure A.**

Further, in terms of Regulation 52(7A) of the Listing Regulations, a statement confirming **NIL deviation or variation**, in the format prescribed, in the use of proceeds of issue of listed non-convertible securities, from the objects stated in the offer document, is provided as **Annexure B.**

Request you to kindly take the above submission on record.

For A. K. Capital Finance Limited

MAHESH SHIVPRAKASH BHOOTRA

Digitally signed by MAHESH SHIVPRAKASH BHOOTRA
DN: c=IN, o=PERSONAL, pseudonym=e2e4084b66fd4c7dba32c1349a570434, 2.5.4.20=cb9b5bb484f091fe374dc886619a4587eef5b0195f94511fa788aec7c660b1b1, postalCode=400067, st=Maharashtra, serialNumber=73253e4886841ad5f8090cd16bea72006d7d93dcc82fe257df0017d982bc4e302, cn=MAHESH SHIVPRAKASH BHOOTRA
Date: 2026.11.05 19:52:50 +05'30'

A. K. CAPITAL FINANCE LIMITED

Mahesh Bhootra
Chief Financial Officer

Place: Mumbai

A. K. Capital Finance Limited
REGISTERED OFFICE:
601-602, 6TH FLOOR, WINDSOR BUILDING,
OFF CST ROAD, KALINA, SANTACRUZ (EAST),
MUMBAI – 400 098 (INDIA)
CIN: U51900MH2006PLC214277
TEL.: +91 (022) 6754 6500 I FAX: +91 (022) 6610 0594
E-MAIL: csakcfl@akgroup.co.in
WEBSITE: www.akgroup.co.in

Annexure A

Statement of utilization of issue proceeds:

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised (in Crores)	Funds utilized (in Crores)	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
A. K. Capital Finance Limited	INE197P07482	Private Placement	Non-Convertible Debentures	01-Sep-2026	40	40	No	NA	Nil
	INE197P07490	Private Placement		30-Sep-2026	50	50	No	NA	Nil
	INE197P14306	Private Placement	Commercial Paper	17-Jul-2026	10	10	No	NA	Nil
	INE197P14322	Private Placement		24-Jul-2026	15	15	No	NA	Nil
	INE197P14330	Private Placement		28-Jul-2026	20	20	No	NA	Nil
	INE197P14348	Private Placement		07-Aug-2026	5	5	No	NA	Nil
	INE197P14355	Private Placement		12-Aug-2026	5	5	No	NA	Nil
	INE197P14363	Private Placement		14-Aug-2026	5	5	No	NA	Nil
	INE197P14371	Private Placement		04-Sep-2026	14	14	No	NA	Nil
	INE197P14389	Private Placement		11-Sep-2026	5	5	No	NA	Nil

A. K. Capital Finance Limited
REGISTERED OFFICE:
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E-MAIL: csakcfl@akgroup.co.in
WEBSITE: www.akgroup.co.in

Annexure B

Statement of deviation/ variation in use of Issue proceeds

Particulars	Remarks	Remarks	Remarks	Remarks	Remarks	Remarks	Remarks	Remarks	Remarks	Remarks
ISIN	INE197P07482	INE197P07490	INE197P14306	INE197P14322	INE197P14330	INE197P14348	INE197P14355	INE197P14363	INE197P14371	INE197P14389
Name of listed entity	A. K. Capital Finance Limited									
Mode of fund raising	Private Placement									
Type of instrument	Non-Convertible Debentures		Commercial Paper							
Date of raising funds	01-Sep-2026	30-Sep-2026	17-Jul-2026	24-Jul-2026	28-Jul-2026	07-Aug-2026	12-Aug-2026	14-Aug-2026	04-Sep-2026	11-Sep-2026
Amount raised (Rs. In Crores)	40	50	10	15	20	5	5	5	14	5
Report filed for quarter ended	30-Jun-2026									
Is there a deviation/ variation in use of funds raised?	No									
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	Not Applicable									
If yes, details of the approval so required?	Not Applicable									
Date of approval	Not Applicable									
Explanation for the deviation/ variation	Not Applicable									
Comments of the audit committee after review	Not Applicable									
Comments of the auditors, if any	Not Applicable									
Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:	Not Applicable									

Original object	Modified object, if any	Original allocation	Modified allocation, if any	Funds utilised	Amount of deviation/ variation for the quarter according to applicable object (in Rs. crore and in %)	Remarks, if any
Nil						

Deviation could mean:

a. Deviation in the objects or purposes for which the funds have been raised.

b. Deviation in the amount of funds actually utilized as against what was originally disclosed.

MAHESH SHIVPRAKASH BHOOTRA

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Date: 2026.11.05 19:53:11 +05'30'

Name of signatory: Mahesh Bhootra

Designation: Chief Financial Officer

Date: November 05, 2026