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: August 06, 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 August 06, 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., August 06, 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 period ended June 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. Re-appointment of Mr. Vinod Kumar Kathuria (DIN: 06662559) as an Independent Director on the Board of the Company for another tenure of 5 (five) years w.e.f. December 18, 2026 subject to the approval of shareholders.
3. Disclosures in compliance with Regulations 52(4) of the Listing Regulations for the quarter and period ended June 30, 2026.
4. Security Cover Certificate as per Regulation 54(3) of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/DDHS-PoD-1/P/CIR/2025/117 dated August 13, 2025, for the quarter ended June 30, 2026.
5. Statement indicating the utilization of issue proceeds of Non-Convertible Securities 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 June 30, 2026.
6. **Declaration of first Interim Dividend to Equity Shareholders:** The Board had declared first Interim dividend of Rs. 1.75/- per Equity Shares on face value of Rs. 10/- per Equity Shares for the Financial Year 2026-27, subject to deduction of tax at source, if any, to be paid to those equity shareholders

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whose names appear in the Register of Members of the Company as on Friday, August 07, 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 Tuesday, August 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 ended June 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 ended June 30, 2026 in the newspapers.

The details required to be furnished under Regulation 51 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with read with Schedule III – Part B of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to re-appointment of Independent Director is furnished hereunder as **Annexure A** to this letter.

The Board Meeting commenced at 06.30 P.M. and concluded at 08.45 P.M.

Request to kindly take the above submission on record.

Thanking you

For A. K. Capital Finance Limited

MAHESH SHIVPRAKASH BHOOTRA

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Date: 2026.08.06 20:51:55 +05'30'

A. K. CAPITAL FINANCE LIMITED

Mahesh Bhootra
Chief Financial Officer

Place: Mumbai
Encl.: As above

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Annexure A

Disclosure under Regulation 51 – Part B Schedule III of SEBI (LODR) Regulations, 2015

Sr. No	Requirement	Disclosure Requirement
1.	Name of Director	Mr. Vinod Kumar Kathuria (DIN: 06662559)
2.	Reason for change	Mr. Vinod Kumar Kathuria was appointed as an Independent Director of the Company by the Members at the Extra Ordinary General Meeting of the Company held on February 20, 2024 for a period of 3 (Three) consecutive years commencing from December 18, 2023 up to December 17, 2026 (both days inclusive) and is eligible for re-appointment for a second term on the Board of the Company. The Board of Directors has approved re-appointment of Mr. Vinod Kumar Kathuria as an Independent Director of the Company, subject to the approval of shareholders.
3.	Date of appointment/ term of appointment	Appointed w.e.f. December 18, 2026 for a term of 5 consecutive years i.e. till December 17, 2031, subject to shareholders approval.
4.	Brief Profile	Mr. Vinod Kathuria is a Masters in Commerce from Delhi University and is a Certified Associate of Indian Institute of Bankers. He has around four decades of experience in key banking areas of Corporate Credit, Recovery, Retail Lending, Treasury Operations, International Banking Business, Agriculture, Financial Inclusion etc. He contributes with his expertise in the policy related issues involving macro & micro factors of the economy in various committees and conferences. He is a Team Builder and motivational speaker. In his last assignment, he was an Executive Director at Union Bank of India.
5.	Disclosure of relationships between directors	Mr. Vinod Kumar Kathuria is not related to any of the Directors of the Company.

Independent Auditor's Limited Review report on unaudited standalone financial results of A.K. Capital Finance Limited for the quarter ended June 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 ended June 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

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133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other 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

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Date: 2026.08.06 20:00:24 +05'30'

BGJC & ASSOCIATES LLP
New Delhi
Chartered Accountants

Manish Kumar
Partner
Membership Number: 423629

UDIN: 26423629XONUNK6316

Place: New Delhi
Date: August 06, 2026

A. K. Capital Finance Limited

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Tel No. : 91 (022) 6754 6500; Fax : 91 (022) 6610 0594; Email : csakcfl@akgroup.co.in, Website : www.akgroup.co.in
CIN : U51900MH2006PLC214277

PART I - STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	(Refer Note 3)	Unaudited	Audited
1	**Revenue from operations**				
	Interest income	8,048.37	7,379.99	6,486.02	27,610.32
	Fees and commission income	858.45	1,882.29	394.56	5,750.99
	Net gain on fair value changes	1,475.38	919.25	1,995.82	3,620.30
	Net gain on derecognition of financial instruments under amortised cost category	-	-	0.39	0.39
	Total revenue from operations	**10,382.20**	**10,181.53**	**8,876.79**	**36,982.00**
2	Other income	6.80	41.05	2.35	78.26
	Total income (1+2)	**10,389.00**	**10,222.58**	**8,879.14**	**37,060.26**
3	**Expenses**				
	Finance costs	4,921.74	4,671.02	4,700.20	18,534.10
	Fees and commission expenses	404.23	348.03	681.23	1,785.37
	Net loss on derecognition of financial instruments under amortised cost category	7.76	-	-	-
	Impairment of financial instruments (net)	0.13	49.14	(37.99)	65.71
	Employee benefits expense	1,325.04	1,280.86	1,066.04	4,819.30
	Depreciation and amortization	101.88	89.22	85.98	337.44
	Other expenses	333.65	557.13	354.42	1,624.39
	Total expenses	**7,094.43**	**6,995.40**	**6,849.88**	**27,166.31**
4	**Profit before exceptional items and tax (1+2-3)**	**3,294.57**	**3,227.18**	**2,029.26**	**9,893.95**
5	Exceptional items	-	-	-	-
6	**Profit before tax (4+5)**	**3,294.57**	**3,227.18**	**2,029.26**	**9,893.95**
7	**Tax expense**				
	Current tax	810.50	906.50	512.00	2,829.00
	Tax adjustment for earlier years	-	-	-	(10.62)
	Deferred tax charge / (credit)	267.57	(22.93)	(2.90)	(276.93)
8	**Profit for the period / year (6-7)**	**2,216.50**	**2,343.61**	**1,520.16**	**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	(0.85)	7.87	3.92	(3.64)
	Less: Income tax expense on above	0.21	(1.99)	(0.99)	0.91
10	**Total comprehensive income for the period / year (8+9)**	**2,215.86**	**2,349.49**	**1,523.09**	**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
	Compulsorily convertible preference shares (Face value of Rs. 100 per share)	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.)	6.74	8.83	5.73	27.70
	Diluted (in Rs.)	6.74	8.61	5.73	27.53

BGJC & ASSOCIATES LLP * Chartered Accountants * New Delhi

A. K. CAPITAL FINANCE LIMITED * MUMBAI

A. K. Capital Finance Limited

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Tel No. : 91 (022) 6754 6500; Fax : 91 (022) 6610 0594; Email : csakcfl@akgroup.co.in, Website : www.akgroup.co.in

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 06 Aug 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 31 March 2026 are the balancing figures between the audited yearly standalone figures for the year ended 31 March 2026 and the unaudited nine monthly standalone figures upto 31 December 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 31 March 2026, and year ended 31 March 2026.

6 Details of loans transferred / acquired during the quarter ended 30 June 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 quarter ended 30 June 2026 - Nil
(b) Details of any stressed loans transferred or acquired during quarter ended 30 June 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 year**

Particular	**Quarter ended**			**Year ended**
	30 June 2026 Unaudited	**31 March 2026 (Refer Note 3)**	**30 June 2025 Unaudited**	**31 March 2026 Audited**
Debt Equity Ratio	2.55	2.51	2.85	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)	1,01,801.69	1,00,012.16	83,279.99	1,00,012.16
Total debts to total assets (%)	70.91	70.74	73.12	70.74
Net profit margin (%)	21.34	22.93	17.12	19.84
Sector specific equivalent ratios				
(a) Gross Stage 3 (%)	-	-	-	-
(b) Net Stage 3 (%)	-	-	-	-
(c) Capital to risk-weighted assets ratio (%)	31.37	35.63	39.88	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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A. K. CAPITAL FINANCE LIMITED MUMBAI

A. K. Capital Finance Limited

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10 The Board of Directors of the Company in their board meeting held on 30 June 2026, had approved an interim dividend @ 12% p.a. on its preference shares having face value of Rs.100 each for the period 1st April 2026 to 30 June 2026, which resulted in a total cash outflow of Rs.426.33 lakhs

11 The Board of Directors of the Company in their board meeting held on 06 August 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.

For A. K. Capital Finance Limited

ATUL KUMAR MITTAL

Place: Mumbai
Date: 06 Aug 2026

A. K. Mittal
Managing Director
DIN: 00698377

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

Date: August 06, 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: Security Cover details under Regulation 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“Listing Regulations”] for the quarter ended June 30, 2026

Dear Sir/ Madam,

This is with reference to the captioned subject; please find enclosed the Security Cover Certificate for the quarter ended June 30, 2026.

Kindly take the same on records.

Thanking you

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=cb9b5bb484f091fe374dc886619a4587eef5b0195f94511fa788aec7cd60b1b1, postalCode=400067, st=Maharashtra, serialNumber=73753e4886841ad58090cd16bea720d6d7d93dcc82fe257df0017d982bc4e302, cn=MAHESH SHIVPRAKASH BHOOTRA
Date: 2026.08.06 20:45:58 +05'30'

A. K. CAPITAL FINANCE LIMITED

Mahesh Bhootra
Chief Financial Officer

Place: Mumbai

Encl: A/a

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 June 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 June 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

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New Delhi
Chartered Accountants

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 June 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 June 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: 2026.08.06 19:58:17 +05'30'

BGJC & ASSOCIATES LLP
New Delhi
Chartered Accountants

Manish Kumar
Partner
Membership No.: 423629

UDIN: 26423629PTSKFN6845

Date: August 06, 2026
Place: New Delhi

Annexure A

Statement of asset cover and compliance with covenants as on June 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 June 30, 2026 is Rs. 912.36 crores as per **Exhibit 1.**

B. Assets cover for Secured debt securities

i. The financial information as on June 30, 2026, has been extracted from the unaudited books of account, unaudited financial statements for the quarter ended June 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 June 30, 2026.
2. Other covenants specified in Offer document/ Information memorandum and / or Debenture Trust Deed in respect of outstanding NCDs as on June 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").

BGJC & ASSOCIATES LLP
New Delhi
Chartered Accountants

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 June 2026 (Rs. In Crs)
1	INE197P07409	Non-Convertible Debt Securities	Private Placement	Exclusive	33.34
2	INE197P07458	Non-Convertible Debt Securities	Private Placement	Exclusive	50.01
3	INE197P07474	Non-Convertible Debt Securities	Private Placement	Exclusive	45.82
4	INE197P07433	Non-Convertible Debt Securities	Private Placement	Exclusive	51.45
5	INE197P07425	Non-Convertible Debt Securities	Private Placement	Exclusive	50.09
6	INE197P07441	Non-Convertible Debt Securities	Private Placement	Exclusive	151.29
7	INE197P07466	Non-Convertible Debt Securities	Private Placement	Exclusive	50.01
8	INE197P07318	Non-Convertible Debt Securities	Private Placement	Exclusive	50.93
9	INE197P07417	Non-Convertible Debt Securities	Private Placement	Exclusive	54.50
10	INE197P07367	Non-Convertible Debt Securities	Private Placement	Exclusive	132.34
11	INE197P07334	Non-Convertible Debt Securities	Private Placement	Exclusive	30.22
12	INE197P07326	Non-Convertible Debt Securities	Private Placement	Exclusive	33.82
13	INE197P07359	Non-Convertible Debt Securities	Private Placement	Exclusive	25.12
14	INE197P07383	Non-Convertible Debt Securities	Private Placement	Exclusive	52.16
15	INE197P07375	Non-Convertible Debt Securities	Private Placement	Exclusive	50.01
16	INE197P07391	Non-Convertible Debt Securities	Private Placement	Exclusive	51.25
	Total				**912.36**

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Chartered Accountants

ATUL KUMAR MITTAL

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Rs. in Lakhs

Appendix 1 - Security Cover Certificate as on 30 June 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
		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				
Particulars	Description of asset for which this certificate relate	Debt for which this certifica te 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 (excludin g items covered in column F)			debt amount considere d 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)
													Relating to Column F		
		Book Value	Book Value	Yes/ No	Book Value	Book Value									
ASSETS															
Property, Plant and Equipment		-	68.05	NO	NA	NA	NA	1,572.92	-	1,640.97	-	-	-	-	-
Capital Work-in- Progress		-	-	NO	NA	NA	NA	-	-	-	-	-	-	-	-
Right of Use Assets		-	-	NO	NA	NA	NA	177.78	-	177.78	-	-	-	-	-
Goodwill		-	-	NO	NA	NA	NA	-	-	-	-	-	-	-	-
Intangible Assets		-	-	NO	NA	NA	NA	60.47	-	60.47	-	-	-	-	-
Intangible Assets under Development		-	-	NO	NA	NA	NA	-	-	-	-	-	-	-	-
Investments	Identified Business Assets	73,140.23	80,800.77	NO	NA	NA	NA	19,869.95	-	1,73,810.95	73,897.17	-	-	-	73,897.17
Loans	Identified Business Assets	-	70,686.35	NO	NA	NA	NA	7,053.28	-	77,739.63	-	-	-	-	-
Stock of Securities	Identified Business Assets	30,812.79	46,831.55	NO	NA	NA	NA	29,100.73	-	1,06,745.07	31,863.99	-	-	-	31,863.99
Trade Receivables		-	-	NO	NA	NA	NA	37.36	-	37.36	-	-	-	-	-
Cash and Cash Equivalents		-	-	NO	NA	NA	NA	2,014.43	-	2,014.43	-	-	-	-	-
Bank Balances other than Cash and Cash Equivalents		-	10.34	NO	NA	NA	NA	-	-	10.34	-	-	-	-	-
Others	Identified Business Assets	696.79	1,203.14	NO	NA	NA	NA	1,663.77	-	3,563.70	-	696.79	-	-	696.79
Total		**1,04,649.81**	**1,99,600.20**		**-**	**-**	**-**	**61,550.69**	**-**	**3,65,800.70**	**1,05,761.16**	**696.79**	**-**	**-**	**1,06,457.95**
LIABILITIES															
Debt securities to which this certificate pertains		91,236.59	-	-	-	-	-	-	-	91,236.59		91,236.59	-	-	91,236.59
Other debt sharing pari-passu charge with above debt			-	-	-	-	-	-	-	-	-	-	-	-	-
Other Debt			-	-	-	-	-	-	-	-	-	-	-	-	-
Subordinated debt			-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings			-	-	-	-	-	-	-	-	-	-	-	-	-
Bank		*not to be filled*	80,890.91	-	-	-	-	-	-	80,890.91	-	-	-	-	-
Debt Securities			-	-	-	-	477.07	-	-	477.07	-	-	-	-	-
Others			89,190.65	-	-	-	-	-	-	89,190.65	-	-	-	-	-
Trade payables			-	-	-	-	-	205.62	-	205.62	-	-	-	-	-
Lease Liabilities			-	-	-	-	-	206.66	-	206.66	-	-	-	-	-
Provisions			-	-	-	-	-	299.16	-	299.16	-	-	-	-	-
Others			-	-	-	-	-	1,492.35	-	1,492.35	-	-	-	-	-
Total		**91,236.59**	**1,70,081.56**	**-**	**-**	**-**	**477.07**	**2,203.79**	**-**	**2,63,999.01**		**91,236.59**	**-**	**-**	**91,236.59**
Cover on Book Value		1.15	1.17												
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 impariments) for the certificate.

BGJC & ASSOCIATES LLP New Delhi Chartered Accountants

A. K. CAPITAL FINANCE LIMITED MUMBAI

ATUL KUMAR MITTAL

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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 | FAX: +91 (022) 6610 0594
E-MAIL: csakcfl@akgroup.co.in
WEBSITE: www.akgroup.co.in

Date: August 06, 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 ended June 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

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A. K. CAPITAL FINANCE LIMITED

Mahesh Bhootra
Chief Financial Officer

Place: Mumbai

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	INE197P07474	Private Placement	Non-Convertible Debentures	17-Apr-2026	25	25	No	NA	Nil
	INE197P07474 (Re-Issuance)	Private Placement	Non-Convertible Debentures	29-Jun-2026	20	20	No	NA	Nil

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 | FAX: +91 (022) 6610 0594
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**
ISIN	INE197P07474	INE197P07474 (Re-Issuance)
Name of listed entity	A. K. Capital Finance Limited	A. K. Capital Finance Limited
Mode of fund raising	Private Placement	Private Placement
Type of instrument	Non-Convertible Debentures	Non-Convertible Debentures
Date of raising funds	17-Apr-2026	29-Jun-2026
Amount raised (Rs. In Crores)	25	20
Report filed for quarter ended	30-Jun-2026	30-Jun-2026
Is there a deviation/ variation in use of funds raised?	No	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	Not Applicable	Not Applicable
If yes, details of the approval so required?	Not Applicable	Not Applicable
Date of approval	Not Applicable	Not Applicable
Explanation for the deviation/ variation	Not Applicable	Not Applicable
Comments of the audit committee after review	Not Applicable	Not Applicable
Comments of the auditors, if any	Not Applicable	Not Applicable
Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:	Not Applicable	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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st=Maharashtra,
serialNumber=73753e4886841ad58090cd16bea720d6d7d93dcc82fe257df0017d982bc4e302, cn=MAHESH SHIVPRAKASH BHOOTRA
Date: 2026.08.06 20:47:06 +05'30'

Name of signatory: Mahesh Bhootra
Designation: Chief Financial Officer
Date: August 06, 2026