



## Capital

June 18, 2021

To,  
The Sr. General Manager,  
Department of Corporate Services,  
BSE Limited  
1st Floor, P. J. Towers,  
Dalal Street,  
Mumbai- 400001

### **Sub: Submission under Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (as amended from time to time), we hereby inform the Exchange that the Board of Directors ("Board") of the Company at its meeting held on June 18, 2021 has, inter alia, approved the Audited Financial Results of the Company for year ended March 31, 2021.

In this regard, please find enclosed following:

- 1) Audited Financial Results for the year ended March 31, 2021 along with Auditors Report issued by M/s. S. R. Batliboi & Co. LLP, Statutory Auditors of the Company.
- 2) The disclosures as required under Regulation 52(4) of the Listing Regulations.

We hereby declare that Statutory Auditors have issued their audit report with unmodified opinion.

Kindly take the same on record.

Thanking you,

Yours faithfully,

### **For Adani Capital Private Limited**

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harshad shah

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harshad shah  
Date: 2021.06.18 18:58:37  
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**Bhavik Shah**  
**Company Secretary**  
**M. N.- A56979**

Encl.: As above

Adani Capital Pvt Ltd  
One BKC, C-Wing, 1004/5, 10th Floor  
Bandra Kurla Complex, Bandra East  
Mumbai 400 051  
Maharashtra, India  
CIN: U65990GJ2016PTC093692

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www.adanicapital.in

Registered Office: Adani House, Nr Mithakhali Circle, Navrangpura, Ahmedabad 380 009, Gujarat, India

**Independent Auditor's Report On the Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**  
**The Board of Directors of**  
**Adani Capital Private Limited**

**Report on the audit of the Financial Results****Opinion**

We have audited the accompanying statement of financial results of Adani Capital Private Limited (the "Company"), for the year ended March 31, 2021 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the year ended March 31, 2021.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter - Assessment of COVID 19 Impact**

We draw attention to Note 5 to the Statement, which describes the uncertainties arising from COVID 19 pandemic and impacting the Company's operations and financial results including its estimates related to realization and impairment of assets, which are dependent on future developments regarding the severity and duration of the pandemic.

Our opinion is not modified in respect of this matter.

### **Management's Responsibilities for the Financial Results**

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to

# **S.R. BATLIBOI & Co. LLP**

Chartered Accountants

the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Further, we report that the figures for the half year ended March 31, 2021 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2021 and the published unaudited figures for the half year ended September 30, 2020, which were subjected to a limited review by us, as required under the Listing Regulations.

For **S. R. Batliboi & Co. LLP**

Chartered Accountants

**ICAI Firm Registration Number: 301003E/E300005**

JITENDRA  
HIRACHAND  
RANAWAT

Digitally signed by JITENDRA  
HIRACHAND RANAWAT  
DN: cn=JITENDRA HIRACHAND  
RANAWAT, c=IN, o=Personal,  
email=jitendra.ranawat@srb.in  
Date: 2021.06.18 20:39:34 +05'30'

**per Jitendra H. Ranawat**

Partner

Membership Number: 103380

UDIN: 21103380AAAABX7496

Place of Signature: Mumbai

Date: 18 June 2021

**ADANI CAPITAL PRIVATE LIMITED**

 Regd Office Address: Adani House, 56 Shrimali Society, Navrangpura, Ahmedabad - 380009, Gujarat, India  
 CIN: U65990GJ2016PTCO93692, Tel: +91 22 6241 1200, Fax: +91 22 2652 0650, Website: www.adanicapital.in

**Statement of Financial Results for the half year ended and year ended March 31, 2021**

(Rs. In millions)					
	Particulars	Half Year Ended 31-Mar-21 (Audited)	Half Year Ended 31-Mar-20 (Audited)	Year Ended 31-Mar-21 (Audited)	Year Ended 31-Mar-20 (Audited)
	<b>Revenue from operations</b>				
(i)	Interest Income	905.30	761.22	1,756.90	1,243.11
(ii)	Fees and Commission Income	-	-	-	37.50
(iii)	Other Operating Income	134.71	2.99	142.68	7.72
(I)	<b>Total Revenue from operations</b>	<b>1,040.01</b>	<b>764.21</b>	<b>1,899.58</b>	<b>1,288.33</b>
(II)	<b>Other Income</b>	<b>5.43</b>	<b>1.29</b>	<b>7.51</b>	<b>1.83</b>
(III)	<b>Total Income (I + II)</b>	<b>1,045.44</b>	<b>765.51</b>	<b>1,907.09</b>	<b>1,290.17</b>
	<b>Expenses</b>				
(i)	Finance costs	424.93	320.85	850.90	479.77
(ii)	Impairment on financial instruments (Refer note 5)	13.58	28.90	27.65	43.02
(iii)	Employee benefits expenses	297.89	267.34	535.43	543.98
(iv)	Depreciation, amortization and impairment	28.89	24.09	57.54	43.97
(v)	Others expenses	135.95	105.54	234.34	159.96
(IV)	<b>Total expenses</b>	<b>901.24</b>	<b>746.72</b>	<b>1,705.86</b>	<b>1,270.70</b>
(V)	Profit / (loss) before tax and exceptional items (III - IV)	<b>144.20</b>	<b>18.79</b>	<b>201.23</b>	<b>19.47</b>
(VI)	Exceptional Items	-	-	-	-
(VII)	<b>Profit / (loss) before tax (V - VI)</b>	<b>144.20</b>	<b>18.79</b>	<b>201.23</b>	<b>19.47</b>
(VIII)	<b>Tax Expense:</b>				
	(1) Current Tax	4.90	(4.50)	(11.30)	(9.00)
	(2) Deferred Tax	(38.68)	(3.86)	(27.16)	1.79
(IX)	<b>Profit / (loss) for the period (VII - VIII)</b>	<b>110.42</b>	<b>10.43</b>	<b>162.77</b>	<b>12.26</b>
(X)	<b>Other comprehensive income</b>				
	(A) Items that will not be reclassified to profit or loss				
	(a) Remeasurements of the defined benefit plans	0.19	1.35	(0.31)	8.07
	(B) Income tax relating to items that will not be reclassified to profit or loss	(0.06)	(0.38)	0.08	(2.25)
	<b>Other comprehensive income / (loss) (A + B)</b>	<b>0.13</b>	<b>0.97</b>	<b>(0.23)</b>	<b>5.82</b>
(XI)	<b>Total comprehensive income for the period (IX + X)</b>	<b>110.54</b>	<b>11.40</b>	<b>162.54</b>	<b>18.08</b>
(XII)	<b>Earnings per equity share (Face value of rs. 10/- each)</b>				
	Basic (Not annualized for the half year ended)	9.41	0.71	9.41	0.71
	Diluted (Not annualized for the half year ended)	9.40	0.71	9.40	0.71

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(Rs. In millions)

**Notes:**

- Adani Capital Private Limited (the 'Company') has prepared audited financial results (the 'Statement') for the half year ended and year ended March 31, 2021, in accordance with Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and the relevant provisions of the Companies Act 2013 and directions / guidelines issued by Reserve Bank of India, as applicable and other accounting principle generally accepted in India.
- The above financial results of the Company are reviewed and recommended by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on June 18, 2021.
- The results for the half year ended March 31, 2021 and March 31, 2020 being the derived figures between audited figures in respect of full financial year ended March 31, 2021 and March 31, 2020 and published year to date figures up to the half year ended September 30, 2020 and September 30, 2019 respectively. Year to date figures up to the half year ended September 30, 2020 were subject to limited review by statutory auditor of the company.
- In terms of Ind AS 108 "Operating Segments", the Company has one business segment i.e. giving loans and all other activities revolve around the said business.
- Consequent to the outbreak of the COVID-19 pandemic, the Indian government announced a lockdown in March 2020. Subsequently, the national lockdown was lifted by the government for certain activities in a phased manner outside specified containment zones, but regional lockdowns/restrictions continued to be implemented in areas with a significant number of COVID-19 cases.

The impact of COVID-19, including changes in customer behaviour and pandemic fears, as well as restrictions on business and individual activities, has led to significant volatility in global and Indian financial markets and a significant decrease in global and local economic activities. The extent to which the COVID-19 pandemic, including the current "second wave" that has significantly increased the number of cases in India, will continue to impact the Company's operations and estimates related to Impairment of assets including loans to customers, will depend on future developments, including, among other things, any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government-mandated or elected by the Company.

In accordance with Reserve Bank of India guidelines relating to CoVID-19 Regulatory package dated March 27, 2020 April 17, 2020 and May 23, 2020, the Company had offered moratorium on the payment of all instalments and/or interest, as applicable, falling due between March 1, 2020 to August 31, 2020 to all eligible borrowers. Further, the Company offered resolution plan to its customers pursuant to RBI's guideline 'Resolution framework for COVID-19 related stress' and 'Micro, Small and Medium Enterprises (MSME) sector – Restructuring of Advances' dated 6 August 2020.

Estimates and associated assumptions applied in preparing these financial statements, especially for determining the impairment allowance for the Company's financial assets (Loans), are based on historical experience and other emerging/forward looking factors on account of the pandemic. The Company believes that the factors considered are reasonable under the current circumstances. The Company has used estimation of potential stress on probability of default and exposure at default due to Covid-19 situation along with the second wave of Covid-19 in developing the estimates and assumptions to assess the impairment loss allowance on Loans. Given the dynamic nature of the pandemic situation, these estimates are subject to uncertainty and maybe affected by severity and duration of the pandemic. In the event the impacts are more severe or prolonged than anticipated, this will have a corresponding impact on the carrying value of financial assets, the financial position and performance of the Company.

- Disclosure as required by RBI circular dated 17 April 2020 on 'COVID19 Regulatory Package - Asset Classification and Provisioning' is given below:

Particulars	31-Mar-21	31-Mar-20
Respective amounts in SMA/overdue categories, where the moratorium/deferment was extended, in terms of paragraph 2 and 3	180.20	503.87
Respective amount where asset classification benefits is extended	147.17	393.99
Provisions made in terms of paragraph 5 of the circular	5.48	21.48
Provisions adjusted during the respective accounting periods against slippages and the residual provisions in terms of paragraph 6	5.48	-
Residual Provisions as of March 31, 2021 in terms of paragraph 6 of the circular	-	21.48

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(Rs. In millions)

- 7 Disclosure as per circular DOR.No.BP.BC/3/21.04.048/2020-21 issued by RBI dated August 6, 2020 for Resolution Framework for COVID-19-related Stress for the year ended March 31, 2021

Type of Borrower	A	B	C	D	E
	Number of Accounts where Resolution plan has been implemented under this window	exposure to accounts mentioned at (A) before implementation of the plan	Of (B), aggregate amount of debt that was converted into other securities	Additional funding sanctioned, if any, including between invocation of the plan and implementation	Increase in provisions on account of the implementation of the resolution plan
Personal Loans	-	-	-	-	-
Corporate Loans	-	-	-	-	-
Of which MSMEs	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-

- 8 In accordance with the instructions in the RBI Circular DOR.STR.REC.4/21.04.048/2021-22 dated 7th April, 2021, all lending institutions shall refund / adjust 'interest on interest' to all borrowers including those who had availed working capital facilities during the moratorium period, respective of whether moratorium had been fully or partially availed, or not availed. Pursuant to these instructions, the Indian Banks Association (IBA) in consultation with other industry participants / bodies published the methodology for calculation of the amount of such 'interest on interest'. Accordingly, the Company has estimated the said amount and made provision for refund / adjustment of Rs. 1.04 millions.
- 9 In terms of the requirement as per RBI notification no. RBI/2019-20/170 DOR (NBFC).CC.PD.No. 109/22.10.106/2019-20 dated March 13, 2020 on implementation of Indian Accounting Standards, Non-Banking Financial Companies (NBFCs) are required to create an impairment reserve for any shortfall in impairment allowances under Ind AS 109 and income recognition, Asset classification and Provisioning (IRACP) norms (including provision on standard asset). The impairment allowances under Ind AS 109 made by company exceeds the total provision required under IRACP (including standard asset provisioning), as at March 31, 2021 and accordingly, no amount is required to be transferred to impairment reserve.
- 10 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 11 The Company has elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognised provision for Income Tax for the year ended March 31, 2021 and re-measured its Deferred tax assets/liability basis the rate prescribed in the aforesaid section and recognised the effect of change by revising the annual effective income tax rate.
- 12 Information relating to Restructured Accounts in accordance with RBI notification DOR.No.BP.BC/3/21.04.048/2020-21 dated August 6, 2020

Particulars	31-Mar-21	31-Mar-20
No of Accounts Restructured	2	-
Amount	14.56	-

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**13. Statement of Assets and Liabilities as at March 31, 2021**

Particulars	(Rs. In millions)	
	As at March 31, 2021 (Audited)	As at March 31, 2020 (Audited)
<b>ASSETS</b>		
<b>(1) Financial assets</b>		
(a) Cash and cash equivalents	1,431.53	992.86
(b) Receivables		
(i) Trade receivables	1.95	3.09
(ii) Other receivables	-	-
(c) Loans	11,652.66	10,096.32
(d) Investments	-	450.48
(e) Other financial assets	184.61	51.96
	<b>13,270.75</b>	<b>11,594.71</b>
<b>(2) Non-financial assets</b>		
(a) Current tax assets (Net)	37.59	58.50
(b) Deferred tax assets (Net)	19.48	46.56
(c) Property, plant and equipment	192.90	222.46
(d) Capital work-in-progress	-	-
(e) Intangible assets under development	0.09	8.88
(f) Other intangible assets	133.76	107.17
(g) Other non-financial assets	30.08	23.07
	<b>413.90</b>	<b>466.64</b>
<b>Total assets</b>	<b>13,684.65</b>	<b>12,061.35</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>(1) Financial liabilities</b>		
(a) Payables		
(i) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	71.94	48.44
(ii) Other payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	19.07	16.62
(b) Debt securities	2,516.71	984.52
(c) Borrowings (other than debt securities)	7,284.05	7,492.34
(d) Other financial liabilities	232.02	178.68
	<b>10,123.79</b>	<b>8,720.60</b>
<b>(2) Non-financial liabilities</b>		
(a) Current tax liabilities (net)	-	-
(b) Provisions	46.06	22.17
(c) Deferred tax liabilities (net)	-	-
(d) Other non-financial liabilities	12.47	15.93
	<b>58.53</b>	<b>38.10</b>
<b>EQUITY</b>		
(a) Equity share capital	173.00	173.00
(b) Other equity	3,329.33	3,129.65
	<b>3,502.33</b>	<b>3,302.65</b>
<b>Total liabilities and equity</b>	<b>13,684.65</b>	<b>12,061.35</b>

14 The figures for the previous periods have been regrouped, reclassified wherever necessary to conform with the current period.

For and on behalf of Board of Directors

GAURAV  
 RAKESH  
 GUPTA

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 GAURAV RAKESH  
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Mr. Gaurav Gupta  
 MD & CEO  
 DIN: 01669109

Date: June 18, 2021

Place: Mumbai



**ADANI CAPITAL PRIVATE LIMITED**

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**Additional information required to be submitted in terms of regulation 52(4) of SEBI Listing Obligations and Disclosure requirements Regulations, 2015:**

- a) Rating Assigned by Credit Rating Agencies and changes in credit rating.

Products	Rating
Debentures	Long term rating CRISIL AA-/Stable, Short term rating CRISIL A1+ dated November 11, 2020
Commercial Papers	CRISIL A1+ November 11, 2020
Others (Bank Borrowings)	Long term rating CRISIL AA-/Stable, Short term rating CRISIL A1+ dated November 11, 2020

- b) Debt Equity ratio is 2.80 times.
- c) Previous due date for the payment of interest / repayment of principal of listed non convertible debentures and whether the same has been paid or not are given in Annexure A below.
- d) Next due date for the payment of interest / repayment of principal of listed non convertible debentures are given in Annexure A below.
- e) The Company did not have any non-convertible redeemable preference shares / non-convertible preference shares / redeemable preference shares.
- f) The Secured Non-convertible Debentures of the Company as at 31st March 2021 are secured by way of First Pari Passu charge over Standard Receivables (including un-encumbered cash and bank balance, investments made in liquid mutual funds & fixed deposits with banks) to the extent of 1.2 times. The Company has maintained required full asset/security cover.
- g) Debt service coverage ratio and Interest service coverage ratio is not applicable as the Company is registered with Reserve Bank of India as Non - Banking Finance Company.
- h) Capital Redemption Reserve : Rs. Nil.
- i) Debenture Redemption Reserve : Not Applicable.
- j) Net Worth (Issued Share Capital + Reserves and Surplus): Rs.3,502.33 millions.
- k) Net Profit After Tax : Rs. 162.54 millions.
- l) Earning Per Equity Shares (Not annualized):  
 Basic (Rs.) 9.41  
 Diluted (Rs.) 9.40
- m) There was no material deviation in the use of proceeds of issue of Non Convertible Debt Securities.

**Annexure A:**

Sr No	Series under which NCDs are held	ISIN No	Previous due date for payment of interest	Whether previous interest payment has been paid or not	Next due date for payment of interest	Next due date for payment of Principal	Next redemption amount (Rs in millions)
1	ACPL / NCD / 01- 2020	INE01EQ07038	29-Mar-21	Yes	29-Jun-21	29-Jun-23	500.00
2	ACPL / NCD / 02- 2020	INE01EQ07046	22-Jan-21	Yes	22-Jul-21	21-Jan-22	1,000.00
3	ACPL / NCD / 03- 2020	INE01EQ07053	18-02-21	Yes	18-May-21	18-May-22	1,000.00

For and on behalf of Board of Directors

Date: June 18, 2021  
 Place: Mumbai

**GAURAV** Digitally signed  
 by GAURAV  
**RAKESH** RAKESH GUPTA  
 Date: 2021.06.18  
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**Mr. Gaurav Gupta**  
**MD & CEO**  
**DIN: 01669109**