

Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD -1

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD (Secured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	Issue size: ₹100 Crores ; Allotment: ₹100 Crores
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN INE403Q07011 (Redeemed) INE403 Q07029(Redeemed) INE403 Q07037(Redeemed) INE403 Q07045 (Redeemed) INE403Q07052(Redeemed) INE403Q07060(Redeemed) INE403Q07078(Due on 16.11.2019) <u>Redemption Date</u>
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	20/05/2014
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 15/04/2014
8	Tenor of Issue	23/04/2014 to 06/05/2014
9	Date of Allotment of Debentures	16/05/2014
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	16/05/2014 Credit to Demat Account 18/07/2014 Physical
12	Outstanding amount as on December 31, 2017	₹ 11,08,58,000 /-
13	Previous Interest Payment Date and Amount paid	16/05/2017 & ₹ 2,24,31,084/-
14	Next Interest Payment Date and Amount	16/11/2019 & ₹ 11,08,58,000/-
15	Previous Repayment Date and Amount paid	16/05/2017 & ₹ 18,16,42,645/-
16	Next Repayment Date and Amount	16/11/2019 ₹ 22,17,16,000/- (Inclusive of interest amount)
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	"CARE BB+" DATED 26/12/2013
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	"IND BBB-" Out look stable dated October 31, 2017 Date of Change 08.03.2017
20	a) No. of debenture holders on the date of Allotment b) No. of debenture holders as on last day of this quarter,	As on 16/05/2014 -6169 691, CD attached



	<i>(Please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))</i>	
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non-submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes
32	Details Regarding Registration of charges and reasons for delay (if any)	Index of charges attached
33	Whether all taxes, cesses, insurance premium, any other government charges with respect to Secured Assets for the issue have been paid. If No, please give details and reasons for the	Yes



	same	
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/ tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes
44	Whether the provisions of the following laws applicable to debentures have been complied with : a) Companies Act (For all Issuers) b) SEBI Model Listing Agreement (For	Yes Yes



	Listed Issues)	
	c) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues)	Yes
	d) ICDR Regulations (For all issuers)	Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the non-delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes
57	Whether the Company is registered on the SEBI SCORES	Yes
58	Whether statement of investor grievances has been filed to Exchanges within 21 days from the end of quarter	Yes
59	Whether the Company has constituted	



	<p>following committees and held meetings in compliance with the provisions</p> <ul style="list-style-type: none"> Audit Committee Nomination and Remuneration Committee Stakeholders Relationship Committee Risk Management Committee 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES

1	Updated list of names and addresses of debenture holder (<i>In case of a large list, kindly provide a CD in lieu of hard copies</i>)
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ol style="list-style-type: none"> End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor Security Cover ** Amount transferred to DRR as on March 31, 2017 Debt Equity Ratio Asset cover Ratio (100%) Debt Service coverage Ratio Interest Service Coverage Ratio Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <p>**</p> <ol style="list-style-type: none"> Total assets charged ₹ A Total debts secured by way of charges created over the assets ₹ B with details thereof Security Cover = A/B <p>Note: 1. If third party security is created, please include the same and give supporting 2.Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities</p>
4	Duly audited annual accounts of the issuer company



5	Quarterly audited / unaudited financials of the Issuer
6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

- 1) Name of Authorised Signatory: Sreenath P.
- 2) Email Address cs@kosamattam.com
- 3) Contact Numbers 04812586400/506
- 4) Name ,Address and Email id of R&T Agent: Name ,Address and Email id of R&T Agent: Karvy Computershare Private Limited, Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032, Tel: +91 40 67162222
- 5) Name , Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in. Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited

Sreenath P.
Company Secretary & Compliance Officer



Date: 10.02.2018

Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD -2

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD (Secured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	Issue size: ₹150 Crores ; Allotment : ₹1,49,22,90,000
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN INE403Q07086(Redeemed) INE403Q07094(Redeemed) INE403Q07102(Redeemed) INE403Q07110(Redeemed) INE403Q07128(Redeemed) INE403Q07136(Redeemed)) INE403Q07144(Due on 12.06.2020) <u>Redemption Date</u>
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	19/08/2014
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 14/07/2014
8	Tenor of Issue	18/07/2014 – 04/08/2014
9	Date of Allotment of Debentures	13/08/2014
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	13/08/2014 Credit to Demat Account 24/09/2014 Physical
12	Outstanding amount as on December 31, 2017	₹ 13,25,83,000/-
13	Previous Interest Payment Date and Amount paid	12/08/2017 & 694,85,911.94
14	Next Interest Payment Date and Amount	12/06/2020 & ₹13,25,83,000/-
15	Previous Repayment Date and Amount paid	12/08/2017, ₹51,22,49,428/-
16	Next Repayment Date and Amount	12.06.2020 & ₹26,51,66,000/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	CARE BBB- Date 09.09.2014
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	“IND BBB-” Out look stable dated October 31, 2017 Date of Change 08.03.2017
20	a) No. of debenture holders on the date of Allotment b) No. of debenture holders as on last day of this quarter,	As on 13.08.2014-8172 686, CD attached

	<i>(please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))</i>	
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non-submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes
32	Details Regarding Registration of charges and reasons for delay (if any)	Index of charges attached
33	Whether all taxes, cesses, insurance premia, any other government charges with respect to Secured Assets for the issue have been paid. If No, please give details and reasons for the	Yes



	same	
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/ tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes
44	Whether the provisions of the following laws applicable to debentures have been complied with : a) Companies Act (For all Issuers) b) SEBI Model Listing Agreement (For Listed Issues)	Yes Yes



	c) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues)	Yes
	d) ICDR Regulations (For all issuers)	Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchanges, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes
57	Whether the Company is registered on the SEBI SCORES	Yes
58	Whether statement of investor grievances has been filed to Exchanges within 21 days from the end of quarter	Yes
59	Whether the Company has constituted following committees and held meetings in	



	compliance with the provisions <ul style="list-style-type: none"> • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES


1	Updated list of names and addresses of debenture holder (<i>In case of a large list, kindly provide a CD in lieu of hard copies</i>)
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ol style="list-style-type: none"> End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor Security Cover ** Amount transferred to DRR as on March 31, 2017 Debt Equity Ratio Assets cover Ratio (100%) Debt Service coverage Ratio Interest Service Coverage Ratio Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <p>**</p> <p>i Total assets charged ₹ A</p> <p>ii Total debts secured by way of charges created over the assets ₹ B with details thereof</p> <p>iii Security Cover = A/B</p> <p>Note: 1. If third party security is created, please include the same and give supporting 2.Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities</p>
4	Duly audited annual accounts of the issuer company
5	Quarterly audited / unaudited financials of the Issuer

6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

1)Name of Authorised Signatory: Sreenath P.
2)Email Address cs@kosamattam.com
3)Contact Numbers 04812586400/506
4)Name ,Address and Email id of R&T Agent: Name ,Address and Email id of R&T Agent: Karvy Computershare Private Limited,Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District,Nanakramguda, Hyderabad - 500 032,Tel: +91 40 67162222
5) Name , Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in.Contact Person: Mr. Shrikant Dev, Compliance Officer

For Kosamattam Finance Limited


Sreenath P.
Company Secretary & Compliance Officer
Date: 10.02.2018



Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : **KOSAMATTAM FINANCE LTD. NCD -3**

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD (Secured / Unsecured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	₹200 Crores ; ₹1,63,44,49,000/- raised (₹25 cores as unsecured)
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN Redemption Date INE403Q07151 (Redeemed) INE403Q07169 (Redeemed) INE403Q07177 (Redeemed) INE403Q07185 (Redeemed) INE403Q07193 (07.02.2018) INE403Q08019 (07.05.2020) INE403Q08027 (07.05.2020)
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	11/11/2014
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 25/09/2014
8	Tenor of Issue	30/09/2014-29/10/2014
9	Date of Allotment of Debentures	08/11/2014
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	08/11/2014 Credit to Demat Account 02/12/2014 Physical
12	Outstanding amount as on December 31, 2017	₹ 57,39,76,000/-
13	Previous Interest Payment Date and Amount paid	01.12.2017, ₹715,349/-
14	Next Interest Payment Date and Amount	01.01.2018 & ₹739,334/-
15	Previous Repayment Date and Amount paid	07/11/2017 & ₹33,60,19,797/-
16	Next Repayment Date and Amount	07/02/2018 & ₹48,59,64,000/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	"CARE BB+" Dated 09.09.2014
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	"IND BBB-" Out look stable dated October 31, 2017. Date of Change 08.03.2017
20	a) No. of debenture holders on the date of Allotment b) No. of debenture holders as on last day of this quarter,	As on 08.11.2014-9749 3380, CD attached



	(please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))	
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non-submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes
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33	Whether all taxes, cesses, insurance premia, any other government charges with respect to Secured Assets for the issue have been paid. If No, please give details and reasons for the	Yes



	same	
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/ tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes
44	Whether the provisions of the following laws applicable to debentures have been complied with : a) Companies Act (For all Issuers) b) SEBI Model Listing Agreement (For Listed Issues)	Yes Yes



	c) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues)	Yes
	d) ICDR Regulations (For all issuers)	Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the non resolution/ delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes
57	Whether the Company is registered on the SEBI SCORES	Yes
58	Whether statement of investor grievances has been filed to Exchanges within 21 days from the end of quarter	Yes
59	Whether the Company has constituted	



	following committees and held meetings in compliance with the provisions <ul style="list-style-type: none"> • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES


1	Updated list of names and addresses of debenture holder (<i>In case of a large list, kindly provide a CD in lieu of hard copies</i>)
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ol style="list-style-type: none"> End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor Security Cover ** Amount transferred to DRR as on March 31, 2017 Debt Equity Ratio Asset cover Ratio (100%) Debt Service coverage Ratio Interest Service Coverage Ratio Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <ol style="list-style-type: none"> Total assets charged ₹ A Total debts secured by way of charges created over the assets ₹ B with details thereof Security Cover = A/B <p>Note: 1. If third party security is created, please include the same and give supporting 2.Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities</p>
4	Duly audited annual accounts of the issuer company

5	Quarterly audited / unaudited financials of the Issuer
6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31,2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31,2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

1) Name of Authorised Signatory: Sreenath P.
2) Email Address cs@kosamattam.com
3) Contact Numbers 04812586400/506
4) Name ,Address and Email id of R&T Agent: Name ,Address and Email id of R&T Agent: Karvy Computershare Private Limited, Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032, Tel: +91 40 67162222
5) Name , Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai - 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in. Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited


Sreenath P.
Company Secretary & Compliance Officer
Date: 10.02.2018



Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD-4

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD(Secured / Unsecured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	₹200Crores; ₹200/-Cores raised (₹10 Cores Unsecured)
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN Redemption Date INE403Q07201(Redeemed) INE403Q07219(Redeemed) INE403Q07227(Redeemed) INE403Q07235(Redeemed) INE403Q07243(Due on 16.03.2018) INE403Q07250(Due on 16.07.2018) INE403Q07268(Due on 16.01.2021) INE403Q08035(Due on 16.01.2021)
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	20/03/2015
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 05.02.2015
8	Tenor of Issue	10.02.2015-05.03.2015
9	Date of Allotment of Debentures	17.03.2015
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	17.03.2015 Credit to Demat Account, Physical posted in May, 2015.
12	Outstanding amount as on December 31, 2017	₹ 1,17,09,17,000/-
13	Previous Interest Payment Date and Amount paid	01.12.2018 & ₹ 68,22,700/-
14	Next Interest Payment Date and Amount	01.01.2018 & ₹70,51,215/-
15	Previous Repayment Date and Amount paid	16.09.2016 & ₹63,59,46,752/-
16	Next Repayment Date and Amount	16.03.2018, ₹56,38,78,000/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	"CARE BBB-" DATED 09.09.2014
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	"IND BBB-" Out look stable dated October 31, 2017. Date of Change 08.03.2017



20	c) No. of debenture holders on the date of Allotment d) No. of debenture holders as on last day of this quarter, (please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))	As on 17.03.2015 - 10749 5478 ,CD attached
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non-submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes

32	Details Regarding Registration of charges and reasons for delay (if any)	Index of charges attached
33	Whether all taxes, cesses, insurance premia, any other government charges with respect to Secured Assets for the issue have been paid. If No, please give details and reasons for the same	Yes
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes

44	Whether the provisions of the following laws applicable to debentures have been complied with : a) Companies Act (For all Issuers) b) SEBI Model Listing Agreement (For Listed Issues) c) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues) d) ICDR Regulations (For all issuers)	Yes Yes Yes Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the non resolution/ delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes

57	Whether the Company is registered on the SEBI SCORES	Yes
58	Whether statement of investor grievances has been filed to Exchanges within 21 days from the end of quarter	Yes
59	Whether the Company has constituted following committees and held meetings in compliance with the provisions <ul style="list-style-type: none"> • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES

1	Updated list of names and addresses of debenture holder (In case of a large list, kindly provide a CD in lieu of hard copies)
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ol style="list-style-type: none"> End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor Security Cover ** Amount transferred to DRR as on March 31, 2017 Debt Equity Ratio Asset cover Ratio (100%) Debt Service coverage Ratio Interest Service Coverage Ratio Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <p>**</p> <ol style="list-style-type: none"> Total assets charged ₹ A Total debts secured by way of charges created over the assets ₹ B with details thereof Security Cover = A/B <p>Note: 1. If third party security is created, please include the same and give supporting</p>



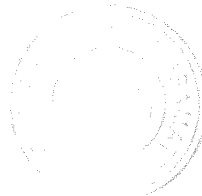
	2.Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities
4	Duly audited annual accounts of the issuer company
5	Quarterly audited / unaudited financials of the Issuer
6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

- 1) Name of Authorised Signatory: Sreenath P.
- 2) Email Address cs@kosamattam.com
- 3) Contact Numbers 04812586400/506
- 4) Name ,Address and Email id of R&T Agent: Name ,Address and Email id of R&T Agent: Karvy Computershare Private Limited, Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032, Tel: +91 40 67162222
- 5) Name , Address and Email id of the Credit Rating Agency: India Ratings and Research. Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai - 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in. Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited

Sreenath P.
Company Secretary & Compliance Officer
Date: 10.02.2018





Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD-5

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD(Secured / Unsecured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	₹230 Crores ; ₹230 Cr.- raised.(₹30 cores Unsecured)
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN <u>Redemption Date</u> INE403Q07276(Redeemed) INE403Q07284(Redeemed) INE403Q07292(Redeemed) INE403Q07300(Due on 30.11.2018) INE403Q07318(Due on 31.08.2019) INE403Q07326(Due on 30.11.2020) INE403Q08043(Due on 28.02.2022) INE403Q08050(Due on 28.02.2022)
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	04.12.2015
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 14.10.2015
8	Tenor of Issue	26.10.2015-19.11.2015
9	Date of Allotment of Debentures	01.12.2015
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	01.12.2015 Credited to Demat Account, Physical posted in February, 2016.
12	Outstanding amount as on December 31, 2017	₹ 124,21,84,000/-
13	Previous Interest Payment Date and Amount paid	01.12.2017 & ₹ 67,42,861/-
14	Next Interest Payment Date and Amount	01.01.2018 & ₹ 69,68,188/-
15	Previous Repayment Date and Amount paid	31/05/2017 & ₹96,47,85,014/-
16	Next Repayment Date and Amount	30/11/2018 & ₹55,27,58,000/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	"CARE BB+" for secured NCDs and "CARE BB" for Unsecured NCDs vide letter dated 30.09.2015.
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	"IND BBB-" Out look stable dated October 31, 2017. Date of Change 08.03.2017



20	a) No. of debenture holders on the date of Allotment b) No. of debenture holders as on last day of this quarter, (please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))	As on 17.03.2015 - 10749 4940, CD attached
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days	Yes



	from the end of Financial Year	
32	Details Regarding Registration of charges and reasons for delay (if any)	Index of charges attached
33	Whether all taxes, cesses, insurance premia, any other government charges with respect to Secured Assets for the issue have been paid. If No, please give details and reasons for the same	Yes
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If	Yes



	no, please give reasons.	
44	Whether the provisions of the following laws applicable to debentures have been complied with : a) Companies Act (For all Issuers) b) SEBI Model Listing Agreement (For Listed Issues) c) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues) d) ICDR Regulations (For all issuers)	Yes Yes Yes Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the non resolution/ delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the	Yes

	transactions records at least for 8 years	
57	Whether the Company is registered on the SEBI SCORES	Yes
58	Whether statement of investor grievances has been filed to Exchanges within 21 days from the end of quarter	Yes
59	Whether the Company has constituted following committees and held meetings in compliance with the provisions <ul style="list-style-type: none"> • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES

1	Updated list of names and addresses of debenture holder (In case of a large list, kindly provide a CD in lieu of hard copies)
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ol style="list-style-type: none"> End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor Security Cover ** Amount transferred to DRR as on March 31, 2017 Debt Equity Ratio Asset cover Ratio (100%) Debt Service coverage Ratio Interest Service Coverage Ratio Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <p>**</p> <ol style="list-style-type: none"> Total assets charged ₹ A Total debts secured by way of charges created over the assets with details thereof ₹ B Security Cover = A/B <p>Note: 1. If third party security is created, please include the same and give supporting</p>



	2.Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities
4	Duly audited annual accounts of the issuer company
5	Quarterly audited / unaudited financials of the Issuer
6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

1)Name of Authorised Signatory: Sreenath P.
2)Email Address cs@kosamattam.com
3)Contact Numbers 04812586400/506
4)Name ,Address and Email id of R&T Agent: Name ,Address and Email id of R&T Agent: Karvy Computershare Private Limited,Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District,Nanakramguda, Hyderabad - 500 032,Tel: +91 40 67162222
5) Name , Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in.Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited

Sreenath P.
Company Secretary & Compliance Officer
Date: 10.02.2018



Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD - 6

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD(Secured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	Issue Size: ₹200 Crores ; Allotment Size: ₹199,88,15,000
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	<u>ISIN</u> <u>Redemption Date</u> INE403Q07334(Redeemed) INE403Q07342(Redeemed) INE403Q07359(14.03.2018) INE403Q07367(14.02.2019) INE403Q07375(14.02.2019) INE403Q07383(14.02.2020) INE403Q07391(14.06.2022) INE403Q07409(14.06.2022)
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	19.02.2016
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 13.01.2016
8	Tenor of Issue	18.01.2016-04.02.2016
9	Date of Allotment of Debentures	15.02.2016
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	15.02.2016 Credit to Demat Account, Physical certificate 04/05/2016
12	Outstanding amount as on December 31, 2017	₹ 1,59,81,93,000/-
13	Previous Interest Payment Date and Amount paid	01.12.2017 & ₹ 96,65,880/-
14	Next Interest Payment Date and Amount	01.01.2018& ₹ 99,88,776/-
15	Previous Repayment Date and Amount paid	18.02.2017, ₹43,41,80,482/-
16	Next Repayment Date and Amount	14/03/2018, ₹5,53,49,000/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	“CARE BB+ “
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	“IND BBB-” Out 2look stable dated October 31, 2017.

20	c) No. of debenture holders on the date of Allotment d) No. of debenture holders as on last day of this quarter, (please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))	As on 15.02.2016, 8426 5874, CD attached
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes
32	Details Regarding Registration of charges and reasons for delay (if any)	Index of charges attached



33	Whether all taxes, cesses, insurance premia, any other government charges with respect to Secured Assets for the issue have been paid. If No, please give details and reasons for the same	Yes
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/ tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes
44	Whether the provisions of the following laws applicable to debentures have been complied	



	with : e) Companies Act (For all Issuers) f) SEBI Model Listing Agreement (For Listed Issues) g) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues) h) ICDR Regulations (For all issuers)	Yes Yes Yes Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the non resolution/ delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes
57	Whether the Company is registered on the SEBI SCORES	Yes

58	Whether statement of investor grievances has been filed to Exchanges within 21 days from the end of quarter	Yes
59	Whether the Company has constituted following committees and held meetings in compliance with the provisions <ul style="list-style-type: none"> • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES

1	Updated list of names and addresses of debenture holder (<i>In case of a large list, kindly provide a CD in lieu of hard copies</i>)
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ol style="list-style-type: none"> End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor Security Cover ** Amount transferred to DRR as on March 31, 2017 Debt Equity Ratio Asset cover Ratio (100%) Debt Service coverage Ratio Interest Service Coverage Ratio Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <p>**</p> <ol style="list-style-type: none"> Total assets charged ₹ A Total debts secured by way of charges created over the assets ₹ B with details thereof Security Cover = A/B <p>Note: 1. If third party security is created, please include the same and give supporting 2. Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities</p>



4	Duly audited annual accounts of the issuer company
5	Quarterly audited / unaudited financials of the Issuer
6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

- 1) Name of Authorised Signatory: Sreenath P.
- 2) Email Address cs@kosamattam.com
- 3) Contact Numbers 04812586400/506
- 4) Name ,Address and Email id of R&T Agent: Name ,Address and Email id of R&T Agent: Karvy Computershare Private Limited, Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032, Tel: +91 40 67162222
- 5) Name , Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai - 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in. Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited

Sreenath P.

Company Secretary & Compliance Officer

Date: 10.02.2018

Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD- 7

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD(Secured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	Issue Size: ₹250 Crores; Allotment: ₹ 2,34,51,14,000
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN Redemption Date INE403Q07417 (Redeemed) INE403Q07425 (08.06.2018) INE403Q07433 (08.06.2018) INE403Q07441 (08.06.2019) INE403Q07458 (08.06.2019) INE403Q07466 (08.06.2020) INE403Q07474 (08.12.2022) INE403Q07482 (08.12.2022)
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	14.06.2016
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 25.04.2016
8	Tenor of Issue	02.05.2016 – 31.05.2016
9	Date of Allotment of Debentures	09.06.2016
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	09.06.2016 Credit to Demat Account, Physical certificate dispatched on 06.09.2016.
12	Outstanding amount as on December 31, 2017	₹ 1,91,25,55,000/-
13	Previous Interest Payment Date and Amount paid	01.12.2017, ₹ 1,06,29,780/-
14	Next Interest Payment Date and Amount	01.01.2018, ₹ 1,09,84,244/-
15	Previous Repayment Date and Amount paid	14/07/2017, ₹47,77,91,695/-
16	Next Repayment Date and Amount	08/06/2018, ₹23,20,48,000/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	"CARE BB+"
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	"IND BBB-" Out look stable dated October 31, 2017. Date of Change 08.03.2017



20	a) No. of debenture holders on the date of Allotment b) No. of debenture holders as on last day of this quarter, (please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))	As on 09.06.2016- 10,999. 7754, CD attached
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes
32	Details Regarding Registration of charges and	Index of charges attached



	reasons for delay (if any)	
33	Whether all taxes, cesses, insurance premia, any other government charges with respect to Secured Assets for the issue have been paid. If No, please give details and reasons for the same	Yes
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/ tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes
44	Whether the provisions of the following laws	



	applicable to debentures have been complied with : a) Companies Act (For all Issuers) b) SEBI Model Listing Agreement (For Listed Issues) c) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues) d) ICDR Regulations (For all issuers)	Yes Yes Yes Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the non resolution/ delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes
57	Whether the Company is registered on the	Yes



	SEBI SCORES	
58	Whether statement of investor grievances has been filed to Exchanges within 21 days from the end of quarter	Yes
59	Whether the Company has constituted following committees and held meetings in compliance with the provisions <ul style="list-style-type: none"> • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES

1	Updated list of names and addresses of debenture holder (<i>In case of a large list, kindly provide a CD in lieu of hard copies</i>)
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ol style="list-style-type: none"> End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor Security Cover ** Amount transferred to DRR as on March 31, 2017 Debt Equity Ratio Asset cover Ratio (100%) Debt Service coverage Ratio Interest Service Coverage Ratio Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <p>**</p> <ol style="list-style-type: none"> Total assets charged ₹ A Total debts secured by way of charges created over the assets ₹ B with details thereof Security Cover = A/B <p>Note: 1. If third party security is created, please include the same and give supporting 2. Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities</p>




4	Duly audited annual accounts of the issuer company
5	Quarterly audited / unaudited financials of the Issuer
6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

- 1) Name of Authorised Signatory: Sreenath P.
- 2) Email Address cs@kosamattam.com
- 3) Contact Numbers 04812586400/506
- 4) Name ,Address and Email id of R&T Agent: Name ,Address and Email id of R&T Agent: Karvy Computershare Private Limited, Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032, Tel: +91 40 67162222
- 5) Name , Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai - 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in. Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited


Sreenath P.
Company Secretary & Compliance Officer
Date: 10.02.2018





Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD-8

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD(Secured / Unsecured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	Issue Size: ₹200 Crores; Allotment : ₹1,99,78,59,000/- (₹24,78,59,000/- unsecured)
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN Redemption Date INE403Q07490 (Redeemed) INE403Q07508 (28.03.2018) INE403Q07516 (28.03.2018) INE403Q07524 (28.09.2019) INE403Q07532 (28.09.2019) INE403Q07540 (28.09.2020) INE403Q08068 (28.03.2023) INE403Q08076 (28.03.2023)
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	04.10.2016
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 23.08.2016
8	Tenor of Issue	09.08.2016 – 20.09.2016
9	Date of Allotment of Debentures	29.09.2016
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	30.09.2016 Credit to Demat Account, Physical certificate 16.12.2016
12	Outstanding amount as on December 31, 2017	₹ 182,29,41,000/-
13	Previous Interest Payment Date and Amount paid	01.12.2017, ₹ 85,93,741/-
14	Next Interest Payment Date and Amount	01.01.2018, ₹ 88,81,284/-
15	Previous Repayment Date and Amount paid	03.11.2017, ₹19,27,26,402/-
16	Next Repayment Date and Amount	28.03.2018, ₹43,20,86,850/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	For secured NCDs- "CARE BB+" and for Unsecured NCDs- "CARE BB" "vide letter dated 01.08.2016.
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	"IND BBB-" Out look stable October 31, 2017 Date of Change 08.03.2017



20	a) No. of debenture holders on the date of Allotment b) No. of debenture holders as on last day of this quarter, (please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))	As on 29.09.2016- 9075 7309, CD attached
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes
32	Details Regarding Registration of charges and	Index of charges attached



	reasons for delay (if any)	
33	Whether all taxes, cesses, insurance premia, any other government charges with respect to Secured Assets for the issue have been paid. If No, please give details and reasons for the same	Yes
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/ tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes
44	Whether the provisions of the following laws	



	applicable to debentures have been complied with : a) Companies Act (For all Issuers) b) SEBI Model Listing Agreement (For Listed Issues) c) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues) d) ICDR Regulations (For all issuers)	Yes Yes Yes Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 2017 its status as on date of the submission of QCR and reason for the non resolution/ delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes
57	Whether the Company is registered on the SEBI SCORES	Yes



58	Whether statement of investor grievances has been filed to Exchanges within 21 days from the end of quarter	Yes
59	Whether the Company has constituted following committees and held meetings in compliance with the provisions <ul style="list-style-type: none"> • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES

ANNEXURES										
1	Updated list of names and addresses of debenture holder (In case of a large list, kindly provide a CD in lieu of hard copies)									
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.									
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ol style="list-style-type: none"> End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor Security Cover ** Amount transferred to DRR as on March 31, 2017 Debt Equity Ratio Asset cover Ratio (100%) Debt Service coverage Ratio Interest Service Coverage Ratio Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <p>**</p> <table border="0"> <tr> <td>i.</td> <td>Total assets charged</td> <td>₹ A</td> </tr> <tr> <td>ii.</td> <td>Total debts secured by way of charges created over the assets with details thereof</td> <td>₹ B</td> </tr> <tr> <td>iii.</td> <td>Security Cover = A/B</td> <td></td> </tr> </table> <p>Note: 1. If third party security is created, please include the same and give supporting 2.Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities</p>	i.	Total assets charged	₹ A	ii.	Total debts secured by way of charges created over the assets with details thereof	₹ B	iii.	Security Cover = A/B	
i.	Total assets charged	₹ A								
ii.	Total debts secured by way of charges created over the assets with details thereof	₹ B								
iii.	Security Cover = A/B									



4	Duly audited annual accounts of the issuer company
5	Quarterly audited / unaudited financials of the Issuer
6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

- 1) Name of Authorised Signatory: Sreenath P.
- 2) Email Address cs@kosamattam.com
- 3) Contact Numbers 04812586400/506
- 4) Name, Address and Email id of R&T Agent: Name, Address and Email id of R&T Agent: Karvy Computershare Private Limited, Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032, Tel: +91 40 67162222
- 5) Name, Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai - 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in. Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited

Sreenath P.

Company Secretary & Compliance Officer

Date: 10.02.2018



Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD -9

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD (Secured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	Issue size: ₹300 Crores ; Allotment: ₹214,16,65,000 /-
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN Redemption Date INE403Q07557 (Due on 08.03.2018) INE403 Q07565(Due on 31.07.2018) INE403 Q07573(Due on 31.07.2018) INE403 Q07581(Due on 31.01.2020) INE403Q07599(Due on 31.01.2020) INE403Q07607(Due on 31.03.2021) INE403Q07615(Due on 31.01.2022) INE403Q07623(Due on 31.01.2024)
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	06/02/2017
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 15/12/2016
8	Tenor of Issue	22/12/2016 to 20/01/2017
9	Date of Allotment of Debentures	01/02/2017
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	01/02/2017 Credit to Demat Account 16/05/2017 Physical
12	Outstanding amount as on December 31, 2017	₹214,16,65,000/-
13	Previous Interest Payment Date and Amount paid	01.12.2017, ₹ 89,02,980/-
14	Next Interest Payment Date and Amount	01/01/2018, ₹ 92,00,464/-
15	Previous Repayment Date and Amount paid	NA
16	Next Repayment Date and Amount	08/03/2018 ₹24,85,23,717/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	"IND BBB-" Out look stable Dated 08/11/2016
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	"IND BBB-" Out look stable dated October 31, 2017. Date of Change 08.03.2017
20	c) No. of debenture holders on the date of Allotment d) No. of debenture holders as on last day of this quarter,	As on 01/02/2017 -10961 10115, CD attached



	(please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))	
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes
32	Details Regarding Registration of charges and reasons for delay (if any)	Index of charges attached
33	Whether all taxes, cesses, insurance premia, any other government charges with respect to Secured Assets for the issue have been paid. If No, please give details and reasons for the	Yes



	same	
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/ tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes
44	Whether the provisions of the following laws applicable to debentures have been complied with : e) Companies Act (For all Issuers) f) SEBI Model Listing Agreement (For	Yes Yes



	Listed Issues)	
	g) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues)	Yes
	h) ICDR Regulations (For all issuers)	Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the non delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes
57	Whether the Company is registered on the SEBI SCORES	Yes
58	Whether statement of investor grievances has been filed to Exchanges within 21 days from the end of quarter	Yes
59	Whether the Company has constituted	

	following committees and held meetings in compliance with the provisions <ul style="list-style-type: none"> • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES

1	Updated list of names and addresses of debenture holder (<i>In case of a large list, kindly provide a CD in lieu of hard copies</i>)
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ul style="list-style-type: none"> i. End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor j. Security Cover ** k. Amount transferred to DRR as on March 31, 2017 l. Debt Equity Ratio m. Asset cover Ratio (100%) n. Debt Service coverage Ratio o. Interest Service Coverage Ratio p. Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <p>**</p> <ul style="list-style-type: none"> iv. Total assets charged ₹ A v. Total debts secured by way of charges created over the assets ₹ B with details thereof vi. Security Cover = A/B <p>Note: 1. If third party security is created, please include the same and give supporting 2. Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities</p>
4	Duly audited annual accounts of the issuer company



5	Quarterly audited / unaudited financials of the Issuer
6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

- 1) Name of Authorised Signatory: Sreenath P.
- 2) Email Address cs@kosamattam.com
- 3) Contact Numbers 04812586400/506
- 4) Name, Address and Email id of R&T Agent: Name, Address and Email id of R&T Agent: Karvy Computershare Private Limited, Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032, Tel: +91 40 67162222
- 5) Name, Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai - 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in. Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited

Sreenath P.
Company Secretary & Compliance Officer
Date: 10.02.2018



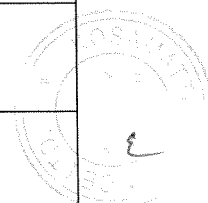
Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD -10

1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD (Secured & Unsecured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	Issue size: ₹250 Crores ; Allotment: ₹219,51,14,000 /- (Secured - ₹207,02,07,000/- & Unsecured - ₹12,49,07,000/-)
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN <u>Redemption Date</u> INE403Q07631 (Due on 13.06.2018) INE403Q07649 (Due on 08.11.2018) INE403Q07656 (Due on 08.11.2018) INE403Q07664 (Due on 08.05.2020) INE403Q07672 (Due on 08.05.2020) INE403Q07680 (Due on 08.09.2021) INE403Q07698 (Due on 07.05.2022) INE403Q08084 (Due on 08.07.2024)
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	12/05/2017
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 23/03/2017
8	Tenor of Issue	29/03/2017 to 27/04/2017
9	Date of Allotment of Debentures	09/05/2017
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	09/05/2017 Credit to Demat Account, Physical Certificates -25/08/2017.
12	Outstanding amount as on December 31, 2017	₹219,51,14,000/-
13	Previous Interest Payment Date and Amount paid	01.12.2017 & ₹ 93,34,182/-
14	Next Interest Payment Date and Amount	01/01/2018 & ₹ 96,46,562/-
15	Previous Repayment Date and Amount paid	NA
16	Next Repayment Date and Amount	13/06/2018 & ₹25,70,34,683/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	"IND BBB-" Out look stable Dated 08/03/2017.
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	"IND BBB-" Out look stable October 31, 2017.
20	e) No. of debenture holders on the date of Allotment	As on 09/05/2017-10,735.

	f) No. of debenture holders as on last day of this quarter, (please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))	9840, CD attached
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes
32	Details Regarding Registration of charges and reasons for delay (if any)	Index of charges attached
33	Whether all taxes, cesses, insurance premia, any other government charges with respect to	Yes

	Secured Assets for the issue have been paid. If No, please give details and reasons for the same	
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/ tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes
44	Whether the provisions of the following laws applicable to debentures have been complied with :	



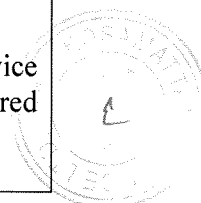
	i) Companies Act (For all Issuers)	Yes
	j) SEBI Model Listing Agreement (For Listed Issues)	Yes
	k) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues)	Yes
	l) ICDR Regulations (For all issuers)	Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the non delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes
57	Whether the Company is registered on the SEBI SCORES	Yes
58	Whether statement of investor grievances has been filed to Exchanges within 21 days from	Yes



	the end of quarter	
59	Whether the Company has constituted following committees and held meetings in compliance with the provisions <ul style="list-style-type: none"> • Audit Committee • Nomination and Remuneration Committee • Stakeholders Relationship Committee • Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES

1	Updated list of names and addresses of debenture holder (<i>In case of a large list, kindly provide a CD in lieu of hard copies</i>)
2	Number and nature of grievances received from debenture holders and time frame within which the same were resolved by the Issuer Company. NIL statement to be submitted in case of no grievances.
3	<p>Companies Auditors Certificate certifying the following (If already provided, please ignore):</p> <ul style="list-style-type: none"> q. End utilization certificate of the Debenture Subscription receipts from issuer's statutory auditor r. Security Cover ** s. Amount transferred to DRR as on March 31, 2017 t. Debt Equity Ratio u. Asset cover Ratio (100%) v. Debt Service coverage Ratio w. Interest Service Coverage Ratio x. Half yearly certificate from Practicing CS/CA regarding maintenance of 100% asset cover ratio <p>**</p> <ul style="list-style-type: none"> vii. Total assets charged ₹ A viii. Total debts secured by way of charges created over the assets ₹ B with details thereof ix. Security Cover = A/B <p>Note: 1. If third party security is created, please include the same and give supporting 2.Requirement of disclosures of Debt Service Coverage Ratio, asset cover and interest service coverage ratio shall not be applicable for Banks or NBFC registered with RBI and unsecured debt issued by regulated financial sector entities</p>



4	Duly audited annual accounts of the issuer company
5	Quarterly audited / unaudited financials of the Issuer
6	Insurance Policy of the security charged in our favour. In case Insurance Policy has expired, please provide Renewed Insurance Policies
7	CA Certificate giving value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017
8	Certificate from Director / Managing Director of the issuer company, certifying the value of book debts / receivables (Applicable for Listed NCDs) as on December 31, 2017 along with details of the said book debts and/or receivable
9	Report of the Lead Bank regarding progress of the Project
10	Paper cutting of publication of financial results (at least in one English national daily newspaper)
11	Copy of all notices, resolutions and circulars relating to new issue of non convertible debt securities, proceedings of meetings of debenture holders, advertisement issued in the media
12	Letter issued by Credit Rating agency for revised credit rating

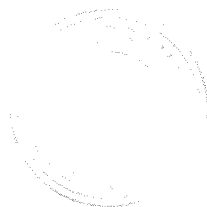
Contact Details :

- 1)Name of Authorised Signatory: Sreenath P.
- 2)Email Address cs@kosamattam.com
- 3)Contact Numbers 04812586400/506
- 4)Name ,Address and Email id of R&T Agent: Name ,Address and Email id of R&T Agent: Karvy Computershare Private Limited,Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District,Nanakramguda, Hyderabad - 500 032,Tel: +91 40 67162222
- 5) Name , Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in.Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited



Sreenath P.
Company Secretary & Compliance Officer
Date: 10.02.2018





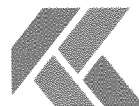
Compliance Report for the quarter ended December 31, 2017

Name of Issuer Company : KOSAMATTAM FINANCE LTD. NCD -11

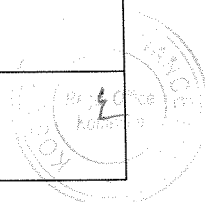
1	Description of the Debenture Series /Issue (Secured / Unsecured PCD/FCD/NCD)	NCD (Secured)
2	Type of Issue (Private / Public / Rights)	PUBLIC ISSUE
3	Issue Amount and Amounts Raised	Issue size: ₹220 Crores ; Allotment: ₹214,62,10,000 /-
4	Listed/Unlisted (If Listed, the Exchange where listed)	Listed (BSE)
5	ISIN (Listed and Unlisted)	ISIN <u>Redemption Date</u> INE403Q07706 (Due on 03.10.2018) INE403Q07714 (Due on 28.02.2019) INE403Q07722 (Due on 28.02.2019) INE403Q07730 (Due on 28.08.2020) INE403Q07748 (Due on 28.08.2020) INE403Q07755 (Due on 28.12.2021) INE403Q07763 (Due on 26.08.2022) INE403Q07771 (Due on 27.12.2024)
6	Date of Listing of NCDs (please provide confirmation and supporting from BSE/NSE)	31/08/2017
7	Original & Revised (if any) Coupon Rate	As per Prospectus dated 28/07/2017
8	Tenor of Issue	04/08/2017 to 18/08/2017
9	Date of Allotment of Debentures	29/08/2017
10	Confirmation of having complied with Foreign Account Tax Compliance Act (FATCA) as regards the investors, borrowers and other intermediaries (If Applicable - along with supporting documents, registration number etc)	NA
11	Date of Issue of Debenture Certificate (Physical) or Credit to Demat A/c	29/08/2017 Credit to Demat Account. Physical certificate will be shared shortly.
12	Outstanding amount as on March, 2017	₹214,62,10,000/-
13	Previous Interest Payment Date and Amount paid	01.12.2017, ₹ 76,11,352/-
14	Next Interest Payment Date and Amount	01/01/2018, ₹ 78,65,450/-
15	Previous Repayment Date and Amount paid	NA
16	Next Repayment Date and Amount	03/10/2018 ₹32,61,13,743/-
17	Whether there has been any delay / default in payment of interest and/or principal amount? If yes the due dates thereof & date of payment	No
18	Credit Rating at the time of issue / last credit rating prior to change	"IND BBB-" Out look stable Dated July 07, 2017
19	Present Credit Rating and date of change of credit rating. In case of revision, please attach letter from Credit Rating Agency indicating revision in rating.	"IND BBB-" Out look stable October 31, 2017.
20	g) No. of debenture holders on the date of Allotment	As on 29/08/2017-8224



	h) No. of debenture holders as on last day of this quarter, (please provide details of NCD Holder viz. Names, Holding, Mailing Address, Contact Nos. (Benpos))	8250, CD attached
21	Brief details of the security created till date for the Debentures including third party securities	Index of charges attached
22	Whether any security is pending to be created for the Debentures, if yes provide details of the same along with the date by which such security is to be / was to be created	No
23	Whether the Secured Assets are insured? If yes, attach the latest renewed copies thereof	Building situated at velankanni insured. Policy document already submitted.
24	Certificate of inspection of trust property (security provided – immovable) is confirmed annually by the Auditors of the Company.	Yes, we obtain security cover certificate from the auditor in every quarter
25	Valuation Report (if applicable) has been obtained from Government approved valuer	NA
26	ROC Search Report has been obtained	Attached
27	Confirmation with respect to submission of Half yearly communication (HYC) to BSE / NSE for the last applicable half year and reasons for non submission/ delay if any (Only for Listed) unaudited/audited financial results on half yearly basis should be submitted to exchanges within 45 days from the end of half year	HYC for the half year ended 30 th September, 2017 Submitted to BSE on 30 th October, 2017. Submitted to BSE on 30 th October, 2017.
28	Half yearly results statement should indicate material deviation, if any. This should cover deviation in use of proceeds of issue other than the object stated in offer document	NA
29	Publication of financial results and statements within 2 calendar days of the conclusion of the Board Meeting. (atleast in one English national daily newspaper)	Published in Financial Express on 01 st November, 2017.
30	HYC submitted to stock exchange contains certificate signed by Debenture Trustee	Yes
31	Whether unaudited financial results are accompanied by Limited Review Report (LRR)* *LRR is not required if the company has intimated exchanges in advance that it shall submit annual audited results within 60 days from the end of Financial Year	Yes
32	Details Regarding Registration of charges and reasons for delay (if any)	Index of charges attached
33	Whether all taxes, cesses, insurance premia, any other government charges with respect to	Yes



	Secured Assets for the issue have been paid. If No, please give details and reasons for the same	
34	Whether Debenture Redemption Reserve (DRR) as per SEBI Guidelines and Companies Act has been maintained. If No, please give reasons for the same. Please provide details / issue wise of DRR amount and date of transfer till date	Yes
35	Confirmation & Supporting of creation / maintaining DRR before April 30 th by way of deposit / invest not less than 15% of the amount of debentures maturing during the year ending March 31, 2017 as detailed in the clarification circular provided by MCA	We have deposited of ₹59,56,00,000/-
36	Whether any material change has taken place in the nature and the conduct of the business of the Issuer since the date of Issue which is detrimental to the interest of debenture holder If yes, please give details	No
37	Whether any orders, directions, notice of court/ tribunal / authority affecting or likely to affect the Secured Assets has been passed. If yes, please give details	No
38	Whether any major change in the composition of the Board of directors or shareholders as defined in SEBI (Substantial Acquisition and Take Over) Regulations, 2011 which amounts to change in control of Issuer Company has occurred. If yes, please give details	No
39	Whether any change in Authorized Signatory to banks who had signed Post Dated Cheques (PDCs) given as security as per transaction documents	NA
40	Security Cover as on December 31, 2017 (Please attach CA Certificate in the format as stated in Annexure)	1.37 Times. Auditors Certificate Attached
41	Whether Register of Debenture Holders has been maintained with their addresses and whether the transfers and changes in ownership have been recorded. If no, please give reasons.	Yes, Register has been maintained by Registrar to this issue.
42	In case of Partially / Fully Convertible Debentures, whether the debentures have been converted into equity in accordance with the terms of issue? If no, please give reasons.	NA
43	Whether all the terms & conditions of the transaction documents are complied with? If no, please give reasons.	Yes
44	Whether the provisions of the following laws applicable to debentures have been complied with :	





	m) Companies Act (For all Issuers)	Yes
	n) SEBI Model Listing Agreement (For Listed Issues)	Yes
	o) SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (For Listed Issues)	Yes
	p) ICDR Regulations (For all issuers)	Yes
45	Whether any dividend has been declared during this quarter.	No
46	Nature of investor grievances received for quarter ended December 31, 2017 its status as on date of the submission of QCR and reason for the non delay if any (Details to be separately provided in annexure as enclosed)	Attached
47	Any Buy Back of NCDs during the quarter and details of the same	No
48	Whether the company has given prior intimation to exchanges of at least 11 working days before the date on and from which the interest on Debenture and redemption amount of Debentures is payable	Yes
49	Whether the company has maintained functional website containing requisite information (Reg 62)	Yes
50	Whether the company has intimated exchange(s) about its intention to raise funds through issue of new NCD and such intimation was given prior to holding Board meeting	Yes
51	Compliance with Accounting Standard and Financial disclosures	Yes
52	Compliance with Corporate Governance provisions as specified in Chapter IV viz Related Party framework, Independent Directors, submission of quarterly compliance report on corporate governance to Exchange(s), prior intimation to exchnages, disclosure of material information/event, shareholding pattern	NA
53	Whether Directors and KMPs have disclosed to Board of Directors whether they are directly or indirectly have material interest in any transaction	Yes
54	Whether the company has appointed qualified Company Secretary as the Compliance Officer	Yes
55	Whether the Company has appointed Share transfer agent or manage the same in house	Yes (Karvy Computer share Private Limited is the Registrar to the Issue)
56	Whether the Company has preserved the transactions records at least for 8 years	Yes
57	Whether the Company is registered on the SEBI SCORES	Yes
58	Whether statement of investor grievances has been filed to Exchanges within 21 days from	Yes



	the end of quarter	
59	Whether the Company has constituted following committees and held meetings in compliance with the provisions <ul style="list-style-type: none"> Audit Committee Nomination and Remuneration Committee Stakeholders Relationship Committee Risk Management Committee 	Yes Yes Yes Yes
60	Whether the Company has made disclosure of material events/information to Exchanges and Debenture Trustee, if any	Yes
61	Whether the company has submitted Annual Report within 21 working days to stock exchange(s)	Yes
62	The company shall appoint transfer agent (RTA) or manage the transfer cases in-house	Yes
63	Whether the Company has submitted a compliance certificate to the Exchange(s), duly signed by both Compliance Officer of the listed entity and the authorised representative of the transfer agent (RTA)	Yes

ANNEXURES

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12	Letter issued by Credit Rating agency for revised credit rating

Contact Details :

- 1)Name of Authorised Signatory: Sreenath P
- 2)Email Address cs@kosamattam.com
- 3)Contact Numbers 04812586400/506
- 4)Name ,Address and Email id of R&T Agent: Name ,Address and Email id of R&T Agent: Karvy Computershare Private Limited,Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District,Nanakramguda, Hyderabad - 500 032,Tel: +91 40 67162222
- 5) Name , Address and Email id of the Credit Rating Agency: India Ratings and Research Private Limited Wockhardt Towers, 4th Floor, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Tel: +91 22 4000 1700 Fax: +91 22 4000 1701 Email: shrikant.dev@indiaratings.co.in.Contact Person: Mr. Shrikant Dev, Compliance Office

For Kosamattam Finance Limited

Sreenath P.
Company Secretary & Compliance Officer
Date: 10.02.2018

