

To,

BSE Limited,
P J Towers, Dalal Street,
Mumbai-400001

Dear Sir/Ma'am,

Sub: Submission of financial Results for the period ended 30.09.2019
Ref: Clause 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The Company hereby submits the following documents as required under Clause 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

1. Un audited Financial Results for the half year ending 30th September 2019 along with Limited Review Report.
2. Half yearly communication for the half year ended 30.09.2019
3. Certificate by Debenture trustee pursuant to the Regulation 52(5) of SEBI(LODR)Regulation 2015

Kindly take the same on your record.

For KLM Axiva Finvest Limited



Shibu Thekkumpurathu Varghese
Whole-Time Director
(DIN: 02079917)

Place: Ernakulam
Date: 14.12.2019



UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

As per Ind AS

Particulars	31.03.2018	31.03.2019	30.09.2019
ASSETS			
Financial Assets			
Cash and Cash Equivalents	18.45	20.80	22.85
Bank Balance Other than a Above	0.03	0.01	0.01
Loans	192.72	367.00	391.88
Other Financial Assets (to be specified)	1.69	2.83	3.74
Total (A)	212.88	390.64	418.48
Non - Financial Assets			
Deffered Tax Assets (Net)	3.27	4.81	4.98
Property,Plant and Equipment	6.66	12.68	16.74
Other Intangible Assets	0.13	0.31	0.31
Other Non-Financial Assets (to be specified)	2.11	4.21	4.18
Total (B)	12.17	22.02	26.21
Total Assets	225.05	412.66	444.68
LIABILITIES AND EQUITY			
Liabilities			
Financial Liabilities			
Debt Securities	54.62	140.37	119.03
Borrowings(Other than Debt Securities)	7.20	4.81	4.69
Subordinated Liabilities	105.56	189.10	229.88
Other Financial liabilities(to be specified)	8.34	15.11	20.58
Total (C)	175.71	349.40	374.18
Non - Financial Liabilities			
Current Tax Liabilities (Net)	1.45	-0.09	0.75
Provisions	-	-	-
Other Non-Financial Liabilities(to be specified)	1.33	0.76	0.41
Total (D)	2.78	0.67	1.16
Equity			
Equity Share Capital	39.99	51.49	51.49
Other Equity	6.57	11.10	17.85
Total (E)	46.55	62.60	69.34
Total Liabilities and Equity	225.05	412.66	444.68

For KLM Axiva Finvest Limited

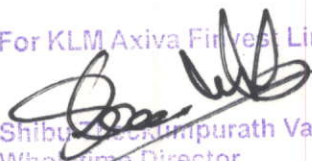
Subodh Varghese
Whole time Director
9917

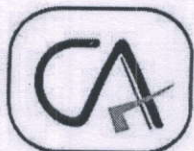

STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30,2019

Particulars	30.09.2018	31.03.2019	30.09.2019
Revenue From Operations			
Interest Income	25.12	63.48	49.03
Other Income	0.75	3.07	1.75
Total Incomes	25.88	66.54	50.79
Expenses			
Finance Costs	11.23	29.99	20.76
Employee benefits expenses	4.39	10.27	7.96
Impairment on Financial Instruments	1.75	4.77	0.44
Depreciation, amortization and impairment	0.83	1.84	1.55
Other expenses	5.63	15.98	11.91
Total Expenses	23.84	62.84	42.62
Profit/(Loss) Before Tax	2.04	3.71	8.16
Current tax	1.17	3.01	1.37
Deferred tax	-0.16	-1.54	-0.12
Profit/(Loss) for the Period	1.03	2.24	6.92
Other Comprehensive Income	-	-	-
Total comprehensive income	1.03	2.24	6.92
	1.03	2.24	6.92
	-	-	-



For KLM Axiva Finvest Limited


Shibu P. Kumarpurath Varghese
Wholetime Director
DIN: 02079917



BALAN & CO.

Chartered Accountants

CA P.E.B. Menon
CA P. Mohandas
CA Vishnu Prasad B. Menon

Bank Road, Aluva - 683 101
Phone : 0484-2625371, 2625066
E-mail : balanandco@gmail.com, Website : balanandco.com

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

The Board of Directors
KLM Axiva Finvest Ltd

Introduction

We have reviewed the accompanying unaudited standalone interim financial statements (referred to u/s 2(40) of the Companies Act 2013, hereinafter referred to as "the financial statements") of **KLM Axiva Finvest Ltd** (hereinafter referred to as "the Company") having its registered office at Subodh Business Center 408, Malik Chambers, Hydergud, Hyderabad-29 for the period ended September 30th, 2019.

The management of the company is responsible for the preparation and fair presentation of this interim financial information in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards, specified under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Accounts) Rule, 2014, the Companies (Indian Accounting Standards) Amendment Rules, 2019 and all other applicable financial reporting framework. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with the Standards on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consist of making inquiries, primarily of the persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited standalone interim financial information does not give a true and fair view of the state of affairs of the entity as at September 30th, 2019, and of its results of operations and its cash flows for the six months period then ended in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounts) Rules, 2014, the Companies (Indian Accounting Standards) Amendment Rules, 2019.



For BALAN & CO.
Chartered Accountants

P. Mohandas
P. Mohandas FCA
(M.No - 21262)
Partner

Ernakulam

Offices at :

Thiruvananthapuram

To,

BSE Limited
P J Towers,
Dalal Street,
Mumbai-400001

Sir/Madam,


Sub: Half yearly communication for the period ended 30th September 2019

Ref: clause 52(4) of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015.

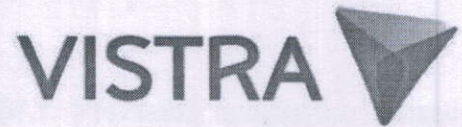
We would like to submit the following details as required under clause 52(4) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements), 2015.

Sl. No.	Particulars	Disclosures
(a)	Credit rating and change in the credit rating, if any.	The credit ratings assigned to the bank facilities and non-convertible debentures of KLM Axiva Finvest Limited has been revised from CARE BB; Stable (Double BB; Outlook: Stable) to CARE BB+; Stable (Double B Plus; Outlook: Stable) on 01.04.2019
(b)	Debt equity ratio.	5.39
(c)	Previous due date for the payment of Interest.	01.09.2019
(d)	Previous due date for the payment of principal along with interest.	NA
(e)	Next due date for the payment of Interest.	Paid on 01.10.2019
(f)	Next due date for the payment of principal along with the interest.	Paid on 05.11.2019
(g)	Debenture redemption reserve	5.31
(h)	Net worth	69.34
(i)	Net profit /loss after tax	6.92
(j)	Earnings per share	
	Basic	1.34
	Diluted	1.34

For KLM Axiva Finvest Limited


Sreedhar Varghose
Wholetime Director
DIN: 02073917





November 04, 2019

To,
Mr. Sreenath P.
Company Secretary & Compliance Officer,
Kosamattam Finance Limited,
Kosamattam Mathew K. Cherian Building,
Market Junction, M. L. Road,
Kottayam, Kerala- 686001

Dear Sir,

Sub: Certificate of Debenture Trustee under Regulation 52(5) of SEBI (LODR) Regulations, 2015 for September 30, 2019.

In compliance of the requirements of Chapter V, Regulation 52, Sub – Regulation (4) and (5) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Non – Convertible Debt Securities we would like to state as under:

We, Vistra ITCL (India) Limited, are acting as a Debenture Trustee for the Public Issue of Secured and Unsecured, Redeemable, Non-convertible Debentures (the “NCDs”) of Rs. 1,940.55 crores, outstanding as on 30th September, 2019 of Kosamattam Finance Limited. (‘Company’)

With reference to above, we have received the following documents and have noted its contents without verification:

1. Unaudited financial results for the half year ended September 30, 2019.
2. Limited Review report on Unaudited financial results for the half year ended September 30, 2019.
3. Information required as per Regulation 52(4) of SEBI (LODR) Regulations, 2015.

This certificate has been signed and issued by us based on the documents (mentioned above) provided by you.

Thanking You

Yours sincerely,
For Vistra ITCL (India) Limited



Authorized Signatory

Place: Mumbai

Registered office:
The IL&FS Financial Centre
Plot No. C-22, C Block, 7th Floor

Tel: +91 22 2659 3535
Fax: +91 22 2653 3297