A payment in kind bond is a financial debt instrument issued by the co. to acquire funds from the investors where the coupon payments are made in kind and not in cash.

EXAMPLE

A person buys 10 PIK bonds of Rs.1000 of 5% interest. The return on investment is Rs.500 in a year, i.e. Rs.250 will be paid twice in a year. (0.5*5%*1000*10=250*2=500)

FEATURES

- Maturity Period
- Unsecured
- Refinancing
- Detachable Warrant

TYPES OF PIK BONDS

- PIK Bonds toggle/pay If you like
 - The borrowing co. can defer payment of interest by issuing bonds & can pay after bond matures.
- 2. Pay If you can
 - Criteria for restricted payment fulfilled by bond issuing co. pay interest in cash & if not pay interest in kind.
- True payment in kind bonds:
 - This is plain vanilla PIK Bonds which has the obligation to pay interest in kind- at least a part of in
- Holdco PlK bonds
 - If residual cash flow is available, interest can be paid in cash. It is subordinate type of bond

ACCEPTANCE OF PIK BONDS

- Certainty of returns on investments, high growth of co.
- Preservation of returns
- Incretion of returns through confirmed interest payments

RISKS OF PIK BONDS

- Additional credit risk.
- □ Higher Interest
- Uncertainty of business environment.
 - No underlying security

Payment In Kind

Peipei Pang



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