

PAYMENT-IN-KIND BONDS (PIK)

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. ($0.5 \times 5\% \times 1000 \times 10 = 250 \times 2 = 500$)

FEATURES

- Maturity Period
- Unsecured
- Refinancing
- Detachable Warrant

TYPES OF PIK BONDS

1. 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.

3. 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 it.

4. Holdco PIK 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
- ☐ Increment of returns through confirmed interest payments

RISKS OF PIK BONDS

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

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