

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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web jan 14 2020 buchpräsentation das buch unter hohen himmeln das universum volker koepp von grit lemke versammelt Gespräche mit dem und über den dokumentarfilmer volker koepp beleuchtet werden die motivischen verflechtungen seiner filme einflüsse der literatur und seine arbeitspraxis