

# Stocks and Securities

Aditya Birla Money Ltd.



PROTECTING INVESTING FINANCING ADVISING

Ref: SECTL/2019 – 34

July 17, 2019

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
MUMBAI – 400 001.

**National Stock Exchange of India Limited**  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1, G-Block,  
Bandra-Kurla Complex, Bandra (East)  
MUMBAI – 400 051.

**Scrip Code : BSE – 532974**

**NSE – BIRLAMONEY**

Dear Sir / Madam,

**Sub : Submission of Unaudited Financial Results for the quarter ended June 30, 2019 along with Limited Review Report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Please find enclosed the **Unaudited Financial Results** of the Company for the quarter ended June 30, 2019 along with the Limited Review Report by the Auditors taken on record by the Board of Directors of the Company at its meeting held today.

This is for your information and record.

Thanking you,

Yours faithfully,  
For **Aditya Birla Money Limited**

**Sangeeta Shetty**  
**Company Secretary**

Encl.: A/A

**Aditya Birla Money Ltd.**

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**Registered Office:**

Indian Rayon Compound, Veraval,  
Gujarat -362 266

CIN: L65993GJ1995PLC064810

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Aditya Birla Money Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Aditya Birla Money Limited (the 'Company') for the quarter ended June 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Committee of Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



# **S.R. BATLIBOI & CO. LLP**

Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S.R. BATLIBOI & CO. LLP**

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



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**per Jayesh Gandhi**

Partner

Membership No.: 037924

UDIN: 19037924AABX4311

Mumbai

July 17, 2019

# Aditya Birla Money Limited

Regd. Office: Indian Rayon Compound, Veraval - 362 266, Gujarat  
 CIN: L65993GJ1995PLC064810; Email: abml.investorgrievance@adityabirlacapital.com  
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**ADITYA BIRLA  
CAPITAL**

PROTECTING INVESTING FINANCING ADVISING

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2019

(Rupees in Lakhs) Except per Share

	Particulars	Quarter Ended		Year Ended	
		30th June, 2019 (Unaudited)	31st March, 2019 (Audited) (Refer Note 2)	30th June, 2018 (Unaudited)	31st March, 2019 (Audited)
<b>1</b>	<b>Revenue from Operations</b>				
	Sale of Service	2,419.28	2,305.72	2,761.24	10,150.14
	Interest Income	1,574.97	1,533.47	1,013.21	5,179.33
	Fees and Commission Income	235.96	239.15	285.61	1,022.82
	Net Gain on Fair Value Changes	240.07	136.97	154.11	452.59
	<b>Total Revenue from Operations</b>	<b>4,470.28</b>	<b>4,215.31</b>	<b>4,214.17</b>	<b>16,804.88</b>
<b>2</b>	<b>Other Income</b>	<b>265.45</b>	<b>72.95</b>	<b>91.74</b>	<b>361.49</b>
<b>3</b>	<b>Total Income (1+2)</b>	<b>4,735.73</b>	<b>4,288.26</b>	<b>4,305.91</b>	<b>17,166.37</b>
<b>4</b>	<b>Expenses</b>				
	(a) Finance costs	952.22	880.31	592.93	3,043.94
	(b) Business Partners Payout	949.96	885.78	1,030.71	3,816.58
	(c) Impairment of financial instruments	(3.48)	9.88	29.27	28.56
	(d) Employee Benefits Expense	1,433.34	1,298.76	1,414.20	5,357.74
	(e) Depreciation and Amortisation Expense	156.22	56.77	48.53	208.71
	(f) Other Expenses	733.22	724.38	933.26	3,310.55
	<b>Total Expenses</b>	<b>4,221.48</b>	<b>3,855.88</b>	<b>4,048.90</b>	<b>15,766.08</b>
<b>5</b>	<b>Profit before exceptional items and tax from continuing operations(3-4)</b>	<b>514.25</b>	<b>432.38</b>	<b>257.01</b>	<b>1,400.29</b>
<b>6</b>	<b>Exceptional Items</b>	-	-	-	-
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>514.25</b>	<b>432.38</b>	<b>257.01</b>	<b>1,400.29</b>
<b>8</b>	<b>Tax Expense</b>				
	Current Tax	206.17	332.66	49.53	641.85
	Deferred Tax	(41.71)	(224.82)	5.78	(240.67)
	<b>Total Tax Expense</b>	<b>164.46</b>	<b>107.84</b>	<b>55.31</b>	<b>401.18</b>
<b>9</b>	<b>Profit after tax for the period (7-8)</b>	<b>349.79</b>	<b>324.54</b>	<b>201.70</b>	<b>999.11</b>
<b>10</b>	<b>Other Comprehensive Income (OCI)</b>				
	(i) Items that will not be reclassified to profit or loss in subsequent periods	(5.73)	(17.97)	53.27	34.82
	(ii) Income tax relating to items that will not be reclassified to profit and loss	(1.67)	(5.23)	15.51	10.14
	<b>Other Comprehensive Income (Net of Tax) (i-ii)</b>	<b>(4.06)</b>	<b>(12.74)</b>	<b>37.76</b>	<b>24.68</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>345.73</b>	<b>311.80</b>	<b>239.46</b>	<b>1,023.79</b>
<b>12</b>	<b>Paid Up Equity Share Capital</b> (Face Value of Re. 1 each)	563.01	563.01	562.27	563.01
<b>13</b>	<b>Reserves excluding Revaluation Reserve /Other Equity</b>	-	-	-	1,584.80
<b>14</b>	<b>Earnings per Equity Share of Re. 1 each</b>				
	Basic- Rs.	0.62	0.58	0.36	1.78
	Diluted -Rs.	0.62	0.58	0.36	1.77
		(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

## SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30th JUNE 2019

	Segment Revenue	Quarter Ended			Year Ended
		30th June, 2019 (Unaudited)	31st March, 2019 (Audited)	30th June, 2018 (Unaudited)	31st March, 2019 (Audited)
<b>1</b>	<b>Segment Revenue</b>				
	Broking	3,230.58	3,178.93	3,519.04	13,572.73
	Trading in Securities	1,002.57	786.68	409.52	2,198.78
	Others	237.13	249.70	285.61	1,033.37
	<b>Total Segment Revenue from Operations (Net)</b>	<b>4,470.28</b>	<b>4,215.31</b>	<b>4,214.17</b>	<b>16,804.88</b>
<b>2</b>	<b>Segment Results</b>				
	Broking	5.77	99.53	80.51	604.21
	Trading in Securities	320.89	242.09	139.57	548.62
	Others	16.02	105.25	22.67	254.01
	<b>Total Segment Result</b>	<b>342.68</b>	<b>446.88</b>	<b>242.75</b>	<b>1,406.84</b>
	Less: Finance Costs	93.88	87.45	77.48	368.04
	Add: Other Income	265.45	72.95	91.74	361.49
	<b>Profit Before Tax</b>	<b>514.25</b>	<b>432.38</b>	<b>257.01</b>	<b>1,400.29</b>
<b>3</b>	<b>Segment Assets</b>				
	Broking	52,823.73	40,663.08	42,024.28	40,663.08
	Trading in Securities	8,357.94	28,455.31	2,642.97	28,455.31
	Others	83.82	113.66	96.51	113.66
	<b>Total Segment Assets</b>	<b>61,265.49</b>	<b>69,232.05</b>	<b>44,763.76</b>	<b>69,232.05</b>
	Add: Unallocated Corporate Assets	5.83	-	14,003.65	-
	<b>Total Assets</b>	<b>61,271.32</b>	<b>69,232.05</b>	<b>58,767.41</b>	<b>69,232.05</b>



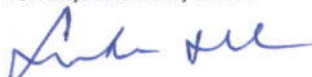
4	Segment Liabilities	Quarter Ended			Year Ended
		30th June, 2019	31st March, 2019	30th June, 2018	31st March, 2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Broking	47,471.69	34,232.13	50,129.48	34,232.13
	Trading in Securities	6,619.09	28,057.66	2,642.97	28,057.66
	Others	19.05	78.48	45.39	78.48
	<b>Total Segment Liabilities</b>	<b>54,109.83</b>	<b>62,368.28</b>	<b>52,817.84</b>	<b>62,368.27</b>
	Add: Unallocated Corporate Liabilities	4,794.59	4,715.96	4,467.85	4,715.96
	<b>Total Liabilities</b>	<b>58,904.42</b>	<b>67,084.23</b>	<b>57,285.69</b>	<b>67,084.23</b>

**Notes:**

- The above results have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on July 17, 2019. The Unaudited financial results of the company for the Quarter ended June 30, 2019 have been subjected to limited review by the auditors.
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2019 and the unaudited published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- Earnings Per Share - Basic and Diluted has been calculated in accordance with Indian Accounting Standards on Earnings Per Share (IND AS-33), specified under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014.
- Pursuant to the amalgamation of Aditya Birla Commodities Broking Limited with the Company with an Appointed Date of April 1, 2018, the comparative numbers for the quarter ended June 2018 is restated to give effect of the amalgamation.
- The Company has adopted Ind AS 116, which is effective from April 1, 2019 and applied the standard to its leases, using Modified Retrospective Approach. Accordingly the company has not restated comparative information, instead, the cumulative effect of initially applying the standard has been recognised as an adjustment to the opening balance of retained earnings as on April 1, 2019. This has resulted in recognising a right-of-use asset of Rs.1,129.48 Lakhs and a corresponding lease liability of Rs.1,371.37 Lakhs by adjusting retained earnings of Rs. 241.89 Lakhs as at April 1, 2019. In the Profit and Loss account for the current period, the nature of expenses in respect of Operating Lease has changed from lease rent in previous periods to depreciation cost for the right-of -use asset and finance cost for interest accrued on lease liability. The impact on the Profit and Loss account for the Quarter ending 30th June is as below

Particulars	Amount without Ind AS 116 application	Amount due to Ind AS 116 Impact	Impact on PBT
Rent Expense	124.56	0.93	123.63
Depreciation	60.60	156.22	(95.62)
Interest Expense	926.48	952.22	(25.74)
<b>Total</b>	<b>1,111.64</b>	<b>1,109.37</b>	<b>2.27</b>

By Order of the Board  
For Aditya Birla Money Limited

  
Tushar Shah  
Director  
DIN: 00239762  
Place : Mumbai  
Date : July 17, 2019

