

Stocks and Securities

Aditya Birla Money Ltd.



ADITYA BIRLA CAPITAL

PROTECTING INVESTING FINANCING ADVISING

Ref: SECTL/2020 – 69

July 16, 2020

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

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

Scrip Code: BSE – 532974

NSE – BIRLA MONEY

Dear Sir / Madam,

Sub : Submission of Unaudited Financial Results for the quarter ended June 30, 2020 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, 2020 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**

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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

Aditya Birla Money Limited

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**ADITYA BIRLA
CAPITAL**

PROTECTING INVESTING FINANCING ADVISING

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2020

(Rupees in Lakhs) Except per share

	Particulars	Quarter Ended			Year Ended
		30 th June, 2020	31 st March, 2020	30 th June, 2019	31 st March, 2020
		(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
1	Revenue from Operations				
	Sale of Service	2,964.96	2,735.28	2,419.28	9,891.02
	Interest Income	919.87	1,279.15	1,574.97	5,003.32
	Fees and Commission Income	152.35	197.35	235.96	872.16
	Net Gain on Fair Value Changes	347.00	242.22	240.07	899.71
	Total Revenue from Operations	4,384.18	4,454.00	4,470.28	16,666.21
2	Other Income	85.36	169.22	265.45	707.46
3	Total Income (1+2)	4,469.54	4,623.22	4,735.73	17,373.67
4	Expenses				
	(a) Finance costs	584.58	717.95	952.22	2,801.73
	(b) Fees and Commission expenses	1,066.39	1,029.16	949.96	3,770.55
	(c) Impairment on financial instruments	15.35	(8.46)	(3.48)	(18.20)
	(d) Employee benefits expense	1,428.04	1,506.93	1,433.34	5,588.45
	(e) Depreciation and Amortisation Expense	164.71	169.63	156.22	645.79
	(f) Other Expenses	708.62	844.77	733.22	2,935.20
	Total Expenses	3,967.69	4,259.98	4,221.48	15,723.52
5	Profit before tax (3- 4)	501.85	363.24	514.25	1,650.15
6	Tax Expense				
	Current Tax	158.58	127.55	206.17	546.30
	Deferred Tax	(11.14)	(43.91)	(41.71)	(94.80)
	Total Tax Expense	147.44	83.64	164.46	451.50
7	Profit after tax for the period (5-6)	354.41	279.60	349.79	1,198.65
8	Other Comprehensive Income (OCI)				
	(i) Items that will not be reclassified to profit or loss in subsequent periods	55.44	(106.73)	(5.73)	(123.46)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	13.95	(26.86)	(1.67)	(31.07)
	Other Comprehensive Income (Net of Tax) (i-ii)	41.49	(79.87)	(4.06)	(92.38)
9	Total Comprehensive Income (7+8)	395.90	199.73	345.73	1,106.26
10	Paid Up Equity Share Capital (Face Value of Re.1 each)	563.01	563.01	563.01	563.01
11	Reserves excluding Revaluation Reserve /Other Equity	-	-	-	2,564.34
12	Earnings per Equity Share of Re. 1/- each				
	Basic- Rs.	0.63	0.50	0.62	2.13
	Diluted -Rs.	0.63	0.50	0.62	2.13
		(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE 2020

1	Segment Revenue	Quarter Ended			Year Ended
		30 th June, 2020	31 st March, 2020	30 th June, 2019	31 st March, 2020
		(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
	Broking	3,629.00	3,605.80	3,230.58	13,230.24
	Trading in Securities	601.03	640.91	1,002.57	2,549.21
	Others	154.15	207.29	237.13	886.76
	Total Segment Revenue from Operations (Net)	4,384.18	4,454.00	4,470.28	16,666.21
2	Segment Results	Quarter Ended			Year Ended
		30 th June, 2020	31 st March, 2020	30 th June, 2019	31 st March, 2020
		(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
	Broking	243.80	27.14	25.70	330.67
	Trading in Securities	325.29	299.14	320.89	1,019.85
	Others	(20.13)	2.90	16.02	104.91
	Total Segment Result	548.96	329.18	362.61	1,455.43
	Less: Finance Costs	132.47	135.16	113.81	512.74
	Add: Other Income	85.36	169.22	265.45	707.46
	Profit Before Tax	501.85	363.24	514.25	1,650.15

3	Segment Assets	Quarter Ended			Year Ended
		30 th June, 2020	31 st March, 2020	30 th June, 2019	31st March, 2020
		(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
	Broking	45,595.58	45,540.46	52,823.73	45,540.46
	Trading in Securities	18,963.64	9,204.02	8,357.94	9,204.02
	Others	64.15	76.51	83.82	76.51
	Total Segment Assets	64,623.37	54,820.99	61,265.49	54,820.99
	Add: Unallocated Corporate Assets	0.19	-	5.83	-
	Total Assets	64,623.56	54,820.99	61,271.32	54,820.99
4	Segment Liabilities	Quarter Ended			Year Ended
		30 th June, 2020	31 st March, 2020	30 th June, 2019	31st March, 2020
		(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
	Broking	36,905.46	37,479.07	47,471.69	37,479.07
	Trading in Securities	18,981.34	9,121.37	6,619.09	9,121.37
	Others	44.33	21.76	19.05	21.76
	Total Segment Liabilities	55,931.13	46,622.20	54,109.83	46,622.20
	Add: Unallocated Corporate Liabilities	5,169.18	5,071.43	4,794.59	5,071.43
	Total Liabilities	61,100.31	51,693.63	58,904.42	51,693.63

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 16, 2020. The Unaudited financial results of the company for the Quarter ended June 30, 2020 have been subjected to limited review by the auditors.
- 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.
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2020 and the unaudited published year-to-date figures up to December 31, 2019, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- The novel coronavirus (COVID-19) pandemic spread continues across the globe including India. During the nation-wide lock-down period, securities market intermediaries continue to operate, being exempted from the lock-down and related restrictions. The Board of Director of the Company has at the time of approving the financial information, assessed the potential impact of the COVID-19 on the Company, including but not limited to, going concern status. Barring any future COVID-19 related escalations, based on the current assessment, the impact of COVID -19 on the operations of the Company and the carrying value of its assets and liabilities is not likely to be material.
- The comparative financial information of the Company for the quarter ended June 30, 2019 and for the quarter and year ended March 31, 2020 prepared in accordance with Ind AS included in this Statement have been reviewed / audited by the predecessor auditor. The report of the predecessor auditor on these comparative financial information dated July 17, 2019 and April 30, 2020 respectively expressed an unmodified conclusion / opinion.

By Order of the Board

For Aditya Birla Money Limited

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Tushar Shah

Director

DIN: 00239762

Place : Mumbai

Date: July 16, 2020

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ADITYA BIRLA MONEY LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ADITYA BIRLA MONEY LIMITED** (the "Company"), for the quarter ended June 30, 2020 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The comparative financial information of the Company for the quarter ended June 30, 2019 and for the quarter and year ended March 31, 2020 prepared in accordance with Ind AS included in this Statement have been reviewed / audited by the predecessor auditor. The report of the predecessor auditor on these comparative financial information dated July 17, 2019 and April 30, 2020 respectively expressed an unmodified conclusion / opinion.

Our conclusion on the Statement is not modified in respect of this matter.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018

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Mukesh Jain
Partner
Membership No. 108262
UDIN: 20108262AAAAKP2916

Place: Mumbai
Date: July 16, 2020