

Stocks and Securities

Aditya Birla Money Ltd.

(A subsidiary of Aditya Birla Capital Ltd.)



**ADITYA BIRLA
CAPITAL**

PROTECTING INVESTING FINANCING ADVISING

Ref: SECTL/2021 – 08

January 15, 2021

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 – BIRLAMONEY

Dear Sir / Madam,

Sub : Submission of Unaudited Financial Results for the quarter and nine months ended December 31, 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 and nine months ended December 31, 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**

SANGEETA
MUKESH SHETTY

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SANGEETA MUKESH SHETTY
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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 AND NINE MONTHS ENDED DECEMBER 31, 2020

(Rupees In Lakhs) Except per Share

	Particulars	Quarter Ended			Nine months Ended		Year Ended
		December 31, 2020 (Unaudited)	September 30, 2020 (Unaudited)	December 31, 2019 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2019 (Unaudited)	March 31, 2020 (Audited)
1	Revenue from Operations						
	Fees and Commission Income	3,402.93	3,586.33	2,590.55	10,106.57	7,830.55	10,763.18
	Interest Income	1,165.09	939.43	1,057.72	3,024.39	3,724.16	5,003.32
	Net Gain on Fair Value Changes	311.44	370.44	189.09	1,028.88	657.49	899.71
	Total Revenue from Operations	4,879.46	4,896.20	3,837.36	14,159.84	12,212.20	16,666.21
2	Other Income	58.14	48.09	149.63	191.59	538.23	707.46
3	Total Income (1+2)	4,937.60	4,944.29	3,986.99	14,351.43	12,750.43	17,373.67
4	Expenses						
	(a) Finance costs	574.31	548.25	546.30	1,707.14	2,083.78	2,801.73
	(b) Fees and Commission Expenses	1,253.50	1,288.41	901.83	3,608.30	2,741.39	3,770.55
	(c) Impairment on financial instruments	1.58	40.18	(7.56)	57.11	(9.75)	(18.20)
	(d) Employee Benefits expense	1,579.29	1,503.07	1,382.64	4,510.40	4,081.52	5,588.45
	(e) Depreciation and Amortisation Expense	171.39	171.36	160.91	507.46	476.17	645.79
	(f) Other Expenses	759.28	779.61	637.45	2,247.51	2,090.42	2,935.20
	Total Expenses	4,339.35	4,330.88	3,621.57	12,637.92	11,463.53	15,723.52
5	Profit before exceptional items and tax (3-4)	598.25	613.41	365.42	1,713.51	1,286.90	1,650.15
6	Exceptional Items	-	-	-	-	-	-
7	Profit before tax (5+6)	598.25	613.41	365.42	1,713.51	1,286.90	1,650.15
8	Tax Expense						
	Current Tax	188.91	204.39	122.99	551.88	418.75	546.30
	Deferred Tax	(11.12)	(25.91)	(36.09)	(48.18)	(50.89)	(94.80)
	Total Tax Expense	177.79	178.48	86.90	503.70	367.86	451.50
9	Profit after tax for the period (7-8)	420.46	434.93	278.52	1,209.81	919.04	1,198.65
10	Other Comprehensive Income (OCI)						
	(i) Items that will not be reclassified to profit or loss in subsequent periods	8.77	(2.25)	(2.43)	61.96	(16.72)	(123.46)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	2.20	(0.57)	(0.61)	15.59	(4.21)	(31.07)
	Other Comprehensive Income (Net of Tax) (H-I)	6.57	(1.68)	(1.82)	46.37	(12.51)	(92.38)
11	Total Comprehensive Income (9+10)	427.03	433.25	276.70	1,256.18	906.53	1,106.26
12	Paid Up Equity Share Capital	563.01	563.01	563.01	563.01	563.01	563.01
	(Face Value of Re.1 each)						
13	Reserves excluding Revaluation Reserve /Other Equity	-	-	-	-	-	2,564.34
14	Earnings per Equity Share of Re. 1 each						
	Basic -Rs.	0.75	0.77	0.49	2.15	1.63	2.13
	Diluted -Rs.	0.75	0.77	0.49	2.15	1.63	2.13
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020

1	Segment Revenue	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2020 (Unaudited)	September 30, 2020 (Unaudited)	December 31, 2019 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2019 (Unaudited)	March 31, 2020 (Audited)
	Broking	4,036.89	4,128.42	3,172.41	11,794.31	9,624.43	13,230.24
	Trading in Securities	688.88	603.71	431.26	1,893.62	1,908.30	2,549.21
	Others	153.69	164.07	233.69	471.91	679.47	886.76
	Total Segment Revenue from Operations (Net)	4,879.46	4,896.20	3,837.36	14,159.84	12,212.20	16,666.21
2	Segment Results	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2020 (Unaudited)	September 30, 2020 (Unaudited)	December 31, 2019 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2019 (Unaudited)	March 31, 2020 (Audited)
	Broking	389.05	451.41	95.79	1,084.26	222.65	330.67
	Trading in Securities	319.51	289.07	179.28	933.87	720.71	1,019.85
	Others	(17.01)	(23.78)	51.33	(60.92)	117.34	104.91
	Total Segment Result	691.55	716.70	326.40	1,957.21	1,060.71	1,455.43
	Less: Finance Costs	151.44	151.38	110.61	435.29	312.04	512.74
	Add: Other Income	58.14	48.09	149.63	191.59	538.23	707.46
	Profit Before Tax	598.25	613.41	365.42	1,713.51	1,286.90	1,650.15

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3	Segment Assets	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2020	September 30, 2020	December 31, 2019	December 31, 2020	December 31, 2019	March 31, 2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Broking	57,011.60	49,450.41	38,189.53	57,011.60	38,189.53	45,540.46
	Trading in Securities	23,039.25	21,563.36	14,551.14	23,039.25	14,551.14	9,204.02
	Others	62.17	59.25	90.43	62.17	90.43	76.51
	Total Segment Assets	80,113.02	71,073.02	52,831.10	80,113.02	52,831.10	54,820.99
	Add: Unallocated Corporate Assets	1,000.08	-	-	1,000.08	-	-
	Total Assets	81,113.10	71,073.02	52,831.10	81,113.10	52,831.10	54,820.99
4	Segment Liabilities	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2020	September 30, 2020	December 31, 2019	December 31, 2020	December 31, 2019	March 31, 2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Broking	50,528.10	40,759.93	30,911.37	50,528.10	30,911.37	37,479.08
	Trading in Securities	20,680.93	20,992.73	13,983.43	20,680.93	13,983.43	9,121.37
	Others	155.85	96.92	28.63	155.85	28.63	21.76
	Total Segment Liabilities	71,364.88	61,849.58	44,923.43	71,364.88	44,923.43	46,622.21
	Add: Unallocated Corporate Liabilities	5,364.69	5,266.94	4,979.97	5,364.69	4,979.97	5,071.43
	Total Liabilities	76,729.57	67,116.52	49,903.40	76,729.57	49,903.40	51,693.64

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 January 15, 2021. The Unaudited financial results of the company for the Quarter and Nine Months ended December 31, 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 comparative financial information of the Company for the quarter and Nine months ended December 31, 2019 and for the 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 January 16, 2020 and April 30, 2020 respectively expressed an unmodified conclusion / opinion.
- The previous period figures have been regrouped/rearranged wherever necessary

By Order of the Board
For Aditya Birla Money Limited

TUSHAR HARENDRA SHAH

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Tushar Shah

Director

DIN: 00239762

Place : Mumbai

Date : January 15, 2021

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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 and nine months ended December 31, 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 and nine months ended December 31, 2019 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 this comparative financial information dated January 16, 2020 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: 21108262AAAABD7300

Place: Mumbai
Date: January 15, 2021