

## Stocks and Securities

Aditya Birla Money Ltd.

(A subsidiary of Aditya Birla Capital Ltd.)



**ADITYA BIRLA  
CAPITAL**

PROTECTING INVESTING FINANCING ADVISING

Ref: SECTL/2022 – 09

January 13, 2022

**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 : Outcome of the Board Meeting under Regulation 30 and Submission of Unaudited Financial Results for the quarter and nine months ended December 31, 2021 along with Limited Review Report pursuant to Regulations 33 and 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We wish to inform you that pursuant to the applicable provisions of the SEBI Listing Regulations, the Board of Directors of the Company at its Meeting held today, January 13, 2022, has approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2021 along with the Limited Review Report by the Auditors thereon and a copy of the same is enclosed for your record.

For **Aditya Birla Money Limited**

**Sangeeta Shetty**  
Company Secretary

### Aditya Birla Money Ltd.

Sai Sagar, 2<sup>nd</sup> & 3<sup>rd</sup> Floor, Plot No.: M-7, Thiru-Vi-Ka (SIDCO) Industrial Estate,  
Guindy, Chennai - 600 032 | +91 44 4949 0000 / 4949 0200  
care.stocksandsecurities@adityabirlacapital.com  
www.stocksandsecurities.adityabirlacapital.com

### Registered Office:

Indian Rayon Compound, Veraval  
Gujarat - 362 266  
CIN: L65993GJ1995PLC064810



**SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021**

1	Segment Revenue	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Broking	5,366.87	4,948.20	4,036.89	14,977.33	11,794.31	16,164.21
	Income/Gain from Securities	512.78	653.61	688.88	1,677.45	1,893.62	2,272.18
	Others	147.21	153.16	153.69	439.86	471.91	624.41
	<b>Total Segment Revenue from Operations (Net)</b>	<b>6,026.86</b>	<b>5,754.97</b>	<b>4,879.46</b>	<b>17,094.64</b>	<b>14,159.84</b>	<b>19,060.80</b>
2	Segment Results	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Broking	838.96	671.89	389.05	2,175.36	1,084.26	1,589.03
	Income/Gain from Securities	202.53	346.62	319.51	766.80	933.87	1,045.32
	Others	(23.33)	(41.42)	(17.01)	(108.95)	(60.92)	(82.86)
	<b>Total Segment Result</b>	<b>1,018.16</b>	<b>977.09</b>	<b>691.55</b>	<b>2,833.22</b>	<b>1,957.21</b>	<b>2,551.49</b>
	Less: Finance Costs	151.43	115.88	151.44	379.45	435.29	589.59
	Add: Other Income	48.57	47.82	58.14	160.59	191.59	278.06
	<b>Profit Before Tax</b>	<b>915.30</b>	<b>909.03</b>	<b>598.25</b>	<b>2,614.35</b>	<b>1,713.51</b>	<b>2,239.96</b>
3	Segment Assets	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Broking	84,127.58	84,138.38	57,011.60	84,127.58	57,011.60	61,943.90
	Income/Gain from Securities	30,959.93	29,943.18	23,039.25	30,959.93	23,039.25	26,336.58
	Others	95.39	64.22	62.17	95.39	62.17	61.98
	<b>Total Segment Assets</b>	<b>115,182.90</b>	<b>114,145.78</b>	<b>80,113.02</b>	<b>115,182.90</b>	<b>80,113.02</b>	<b>88,342.46</b>
	Add: Unallocated Corporate Assets	-	-	1,000.08	-	1,000.08	-
	<b>Total Assets</b>	<b>115,182.90</b>	<b>114,145.78</b>	<b>81,113.10</b>	<b>115,182.90</b>	<b>81,113.10</b>	<b>88,342.46</b>
4	Segment Liabilities	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Broking	69,946.59	75,395.38	50,528.10	69,946.59	50,528.10	51,972.97
	Income/Gain from Securities	30,500.92	26,958.15	20,680.93	30,500.92	20,680.93	25,937.24
	Others	50.61	97.08	155.85	50.61	155.85	181.53
	<b>Total Segment Liabilities</b>	<b>100,498.11</b>	<b>102,450.61</b>	<b>71,364.88</b>	<b>100,498.11</b>	<b>71,364.88</b>	<b>78,091.74</b>
	Add: Unallocated Corporate Liabilities	8,011.06	5,672.83	5,364.69	8,011.06	5,364.69	5,462.44
	<b>Total Liabilities</b>	<b>108,509.17</b>	<b>108,123.44</b>	<b>76,729.57</b>	<b>108,509.17</b>	<b>76,729.57</b>	<b>83,554.18</b>

**Notes**

1. 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 13, 2022. The unaudited financial results of the company for the quarter and nine months ended December 31, 2021 have been subjected to limited review by the auditors.
2. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
3. The Net Worth is calculated as per Regulation 2(1)(s) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section 2(57) of the Companies Act, 2013.
4. The company has issued 16,00,000 4% Non-Cumulative Non-Convertible Redeemable Preference Shares of Rs. 100 each for cash, at an issue price of Rs. 500 per share including premium of Rs. 400 per share aggregating to Rs. 80 crore on a private placement basis to Aditya Birla Capital Ltd, promoter and holding company, on 24th December 2021.
5. The Company has redeemed 10,00,000 8% Non-Cumulative Non-Convertible Redeemable Preference Shares of the Company entirely held by Aditya Birla Capital Ltd in full on December 30, 2021 aggregating to Rs.57.80 crore.

**6. Information as required pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

- a. Formulae for Computation of Ratios are as follows:

(i) Debt-Equity Ratio	Total Debt/Total Equity
(ii) Debt Service Coverage Ratio	Profit After Tax + Interest + Depreciation - Extraordinary income and expense/ Debt payable within one year + Interest
(iii) Interest Service Coverage Ratio	Profit Before Tax + Interest + Depreciation - Extraordinary income and expense/ Interest & Finance Charges
(iv) Current Ratio	Current Assets/ Current Liability
(v) Long Term Debt to Working Capital	Long Term Debt/ Working Capital
(vi) Bad Debts to Account Receivable Ratio	Bad Debts/ Average Trade Receivables
(vii) Current Liability Ratio	Current Liability/ Total Liability
(viii) Total Debts to Total Assets	Total Debt/ Total Assets
(ix) Operating Margin Ratio	Profit Before Tax/ Revenue from Operations
(x) Net Profit Margin Ratio	Profit After Tax/ Revenue from Operations

- b. \* Given the nature of the company's business this ratio is not considered to be applicable.

7. The previous period figures have been regrouped/rearranged wherever necessary.

By Order of the Board

**For Aditya Birla Money Limited**

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HARENDRA  
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Tushar Shah

Director

DIN: 00239762

Place : Mumbai

Date : January 13, 2022

**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, 2021 (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.

**For DELOITTE HASKINS & SELLS LLP**

Chartered Accountants  
Firm's Registration No. 117366W/W-100018

Jain  
Mukeshkumar  
Parasmal

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Mukesh Jain  
Partner  
Membership No. 108262  
UDIN: 22108262AAAABC7733

Place: Mumbai  
Date: January 13, 2022

Regd. Office: One International Center, Tower 3, 32<sup>nd</sup> Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai – 400 013, Maharashtra, India. (LLP Identification No. AAB-8737)