



(Rupees in Lakhs) Except per share data

PART I Statement of Standalone Audited Results for the Quarter and Year Ended March 31, 2013						
Sl. No	Particulars	Quarter ended March 31, 2013 (Unaudited)	Quarter ended December 31, 2012 (Unaudited)	Quarter ended March 31, 2012 (Unaudited)	Year ended March 31, 2013 (Audited)	Year ended March 31, 2012 (Audited)
1	Income from Operations					
	(a) Net Sales/Income from Operations	1,343.48	1,472.61	1,674.88	5,679.20	5,746.57
	(b) Other Operating Income	224.80	238.94	243.49	909.77	994.08
	Total Income from Operations (Net)	1,568.28	1,711.55	1,918.37	6,588.97	6,740.65
2	Expenses					
	(a) Employee Benefits Expense	762.28	721.71	711.82	2,999.88	2,938.84
	(d) Depreciation and Amortisation Expense	174.65	188.08	251.14	754.40	779.64
	(c) Payout to Business Partners	417.05	481.00	570.82	1,801.94	1,824.22
	(d) Other Expenses	589.27	640.12	703.96	2,410.47	2,982.43
	Total Expenses	1,943.25	2,030.91	2,237.74	7,966.69	8,525.13
3	Profit / (Loss) before Other Income and Finance Costs	(374.97)	(319.36)	(319.37)	(1,377.72)	(1,784.48)
4	Other Income	165.46	135.06	179.50	568.49	497.64
5	Profit / (Loss) before Finance Costs	(209.51)	(184.30)	(139.87)	(809.23)	(1,286.84)
6	Finance Costs	90.90	95.94	154.21	457.32	582.24
7	Profit / (Loss) before Tax	(300.42)	(280.24)	(294.08)	(1,266.55)	(1,849.08)
8	Tax expense	-	-	-	-	(119.99)
9	Net Profit / (Loss) after tax	(300.42)	(280.24)	(294.08)	(1,266.55)	(1,729.09)
10	Paid-up Equity Share Capital (Face value of Re.1/- each)	554.00	554.00	554.00	554.00	554.00
11	Reserve excluding Revaluation Reserves	-	-	-	2,196.83	3,463.39
12	Earnings Per Share					
	(a) Basic	(0.54)	(0.51)	(0.53)	(2.29)	(3.12)
	(b) Diluted	(0.54)	(0.51)	(0.53)	(2.29)	(3.12)
		(Not annualised)	(Not annualised)	(Not annualised)	Annualised	Annualised

PART II
Select Information for the Quarter and Year Ended March 31, 2013

	Particulars	Quarter ended March 31, 2013 (Unaudited)	Quarter ended December 31, 2012 (Unaudited)	Quarter ended March 31, 2012 (Unaudited)	Year ended March 31, 2013 (Audited)	Year ended March 31, 2012 (Audited)
A	PARTICULARS OF SHAREHOLDING					
1	Public shareholding					
	- Number of shares	13,850,000	13,850,000	13,850,000	13,850,000	13,850,000
	- Percentage of shareholding	25%	25%	25%	25%	25%
2	Promoters and Promoter Group Shareholding					
	a) Pledged / Encumbered					
	- Number of shares	-	-	-	-	-
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	- Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-
	b) Non - Encumbered					
	- Number of shares	41,550,000	41,550,000	41,550,000	41,550,000	41,550,000
	- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)	100%	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)	75%	75%	75%	75%	75%
	B INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter	Nil				
	Received during the quarter	Nil				
	Disposed of during the quarter	Nil				
	Remaining unresolved at the end of the quarter	Nil				



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Standalone Statement of Assets and Liabilities as at March 31, 2013		
Particulars	As at March 31, 2013	As at March 31, 2012
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,354.00	1,354.00
(b) Reserves and surplus	2,196.83	3,463.39
Sub-total - Shareholders' funds	3,550.83	4,817.39
2 Non-current liabilities		
(a) Deferred tax liabilities (net)	-	-
(b) Other long-term liabilities	53.05	64.20
Sub-total - Non-current liabilities	53.05	64.20
3 Current liabilities		
(a) Short-term borrowings	5,083.56	5,036.98
(b) Trade payables	1,290.07	2,037.61
(c) Other current liabilities	5,562.29	6,233.57
(d) Short-term provisions	88.83	87.19
Sub-total - Current liabilities	12,024.75	13,395.35
TOTAL - EQUITY AND LIABILITIES	15,628.63	18,276.94
B ASSETS		
1 Non-current assets		
(a) Fixed assets	2,728.47	3,493.16
(b) Non-current investments	200.66	200.66
(c) Long-term loans and advances	587.13	814.96
Sub-total - Non-current assets	3,516.26	4,508.78
2 Current assets		
(a) Trade receivables	5,062.76	6,963.70
(b) Cash and cash equivalents	4,929.27	3,745.53
(c) Short-term loans and advances	1,765.63	2,841.96
(d) Other current assets	854.51	216.97
Sub-total - Current assets	12,112.37	13,768.16
TOTAL - ASSETS	15,628.63	18,276.94

NOTES:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on April 29, 2013.
- The Standalone Financial Results for the year ended March 31, 2013 were audited by the Statutory Auditors of the Company.
- The Company is operating in a single segment viz "Broking" and hence no segment disclosures have been made.
- EPS - Basic and Diluted has been calculated in accordance with AS-20.
- Short Term Loans and advances on a standalone and consolidated basis include approximately Rs. 1,457.79 lakhs and Rs. 1,490.09 lakhs recoverable from erstwhile Promoters for breach of representations, warranties and other covenants in accordance with the terms of the share purchase agreement entered into with Aditya Birla Nuvo Limited ("ABNL"). The matter is currently under arbitration and based on legal opinion and internal assessment, management is of the view that these amounts are recoverable.
- Figures for the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2013 and the unaudited published year-to-date figures up to December 31, 2012, being the date of third quarter of the financial year which were subjected to limited review.
- Previous period/year figures have been regrouped or reclassified wherever necessary.

By Order of the Board
For Aditya Birla Money Ltd.


Sudhakar Ramasubramanian
Managing Director
Place: Chennai
Date: April 29, 2013



Auditor's Report On the Stand-alone Quarterly Financial Results and Stand-alone Year to Date Results of the Company Pursuant to the Clause 41 of the Listing Agreement

To
Board of Directors of
Aditya Birla Money Limited

1. We have audited the quarterly stand-alone financial results of Aditya Birla Money Limited for the quarter ended March 31, 2013 and the stand-alone financial results for the year ended March 31, 2013, attached herewith, being submitted by the Company pursuant to the requirement of Clause 41 of the Listing Agreement, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. The quarterly stand-alone financial results are the derived figures between the audited figures in respect of the year ended March 31, 2013 and the published year-to-date figures up to December 31, 2012, being the date of the end of the third quarter of the current financial year, which were subject to limited review. The stand-alone financial results for the quarter ended March 31, 2013 have been prepared on the basis of the stand-alone financial results for the nine-month period ended December 31, 2012, the audited annual stand-alone financial statements as at and for the year ended March 31, 2013, and the relevant requirements of Clause 41 of the Listing Agreement and are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these stand-alone financial results based on our review of the stand-alone financial results for the nine-month period ended December 31, 2012 which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2006, (as amended) as per Section 211(3C) of the Companies Act, 1956 and other accounting principles generally accepted in India; our audit of the annual stand-alone financial statements as at and for the year ended March 31, 2013; and the relevant requirements of Clause 41 of the Listing Agreement.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. Without qualifying our opinion, we draw attention to Note 5 to the financial results with regard to the recoverability of assets in the nature of trade receivables, advances, other assets etc. aggregating to Rs. 1457.79 Lakhs grouped under Advances recoverable in cash or kind in the Balance Sheet. These assets are subject matter of claim under a share purchase agreement entered into between the Company's ultimate parent company and its erstwhile promoters, which is currently under arbitration. The Company's ultimate parent company has committed to transfer any funds received on settlement of the claim to the Company. Based on legal opinion received in the previous year, management is of the opinion that the claims made are tenable and expect a favourable outcome in this matter. Pending the final disposition of the matter no adjustments have been made to the financial statements in respect of these assets.

S.R. BATLIBOI & CO. LLP

Chartered Accountants

4. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - i. are presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard; and
 - ii. give a true and fair view of the net loss and other financial information for the quarter ended March 31, 2013 and for the year ended March 31, 2013.
5. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2013 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2013 and the published year-to-date figures up to December 31, 2012, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under Clause 41(I)(d) of the Listing Agreement.
6. Further, read with paragraph 1 above, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the company in terms of clause 35 of the Listing Agreement and found the same to be correct.

S R Batliboi & Co. LLP

For S.R. BATLIBOI & CO. LLP

Chartered Accountants

ICAI Firm registration number: 301003E

Shrawan Jalan

per Shrawan Jalan

Partner

Membership No.:102102

Place: Chennai

Date: April 29, 2013



(Rupees in Lakhs, except per share data)

PART I

Statement of Consolidated Audited Results for the Quarter and Year Ended March 31, 2013

Sr. No	Particulars	Quarter ended March 31, 2013 (Unaudited)	Quarter ended December 31, 2012 (Unaudited)	Quarter ended March 31, 2012 (Unaudited)	Year ended March 31, 2013 (Audited)	Year ended March 31, 2012 (Audited)
1	Income from Operations					
	(a) Net Sales/Income from Operations	1,749.85	1,948.32	2,187.60	7,497.58	7,834.06
	(b) Other Operating Income	224.36	239.28	243.49	910.34	994.11
	Total Income from Operations (Net)	1,974.21	2,187.60	2,431.09	8,407.92	8,828.17
2	Expenses					
	(a) Employee Benefits Expense	1,023.63	974.65	1,046.74	4,065.61	4,043.09
	(d) Depreciation and Amortisation Expense	185.37	200.72	266.78	811.29	827.64
	(c) Payout to Business Partners	555.73	674.54	745.45	2,492.87	2,549.93
	(d) Other Expenses	748.79	788.17	852.83	3,074.68	3,668.72
	Total Expenses	2,516.52	2,638.08	2,911.80	10,444.45	11,089.38
3	Profit / (Loss) before Other Income and Finance Costs	(542.32)	(450.48)	(480.71)	(2,036.53)	(2,261.21)
4	Other Income	259.14	231.72	297.61	975.81	895.39
5	Profit / (Loss) before Finance Costs	(283.17)	(218.76)	(183.10)	(1,060.72)	(1,365.82)
6	Finance Costs	103.53	96.04	150.69	470.53	560.31
7	Profit / (Loss) before Tax	(386.70)	(314.80)	(333.79)	(1,531.25)	(1,926.13)
8	Tax expense	-	-	(10.64)	-	(142.75)
9	Net Profit / (Loss) after tax	(386.70)	(314.80)	(323.15)	(1,531.25)	(1,783.38)
10	Paid-up Equity Share Capital (Face value of Re.1/- each)	554.00	554.00	554.00	554.00	554.00
11	Reserve excluding Revaluation Reserves	-	-	-	2,232.59	3,763.83
12	Earnings Per Share					
	(a) Basic	(0.70)	(0.57)	(0.58)	(2.76)	(3.22)
	(b) Diluted	(0.70)	(0.57)	(0.58)	(2.76)	(3.22)
		(Not annualised)	(Not annualised)	(Not annualised)	Annualised	Annualised

PART II

Select Information for the Quarter and Year Ended March 31, 2013

Particulars	Quarter ended March 31, 2013 (Unaudited)	Quarter ended December 31, 2012 (Unaudited)	Quarter ended March 31, 2012 (Unaudited)	Year ended March 31, 2013 (Audited)	Year ended March 31, 2012 (Audited)
A	PARTICULARS OF SHAREHOLDING				
1	Public shareholding				
	13,850,000	13,850,000	13,850,000	13,850,000	13,850,000
	- Number of shares				
	25%	25%	25%	25%	25%
	- Percentage of shareholding				
2	Promoters and Promoter Group Shareholding				
a)	Pledged / Encumbered				
	-	-	-	-	-
	- Number of shares				
	-	-	-	-	-
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)				
	-	-	-	-	-
	- Percentage of shares (as a % of the total share capital of the company)				
b)	Non - Encumbered				
	41,550,000	41,550,000	41,550,000	41,550,000	41,550,000
	- Number of shares				
	100%	100%	100%	100%	100%
	- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)				
	75%	75%	75%	75%	75%
	- Percentage of shares (as a % of the total share capital of the company)				

Particulars	Quarter ended March 31, 2013
B	
INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil



Consolidated Statement of Assets and Liabilities as at March 31, 2013		
Particulars	As at March 31, 2013	As at March 31, 2012
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,354.00	1,354.00
(b) Reserves and surplus	2,232.59	3,763.83
Sub-total - Shareholders' funds	3,586.59	5,117.83
2 Non-current liabilities		
(a) Deferred tax liabilities (net)	-	-
(b) Other long-term liabilities	64.04	70.14
(c) Long-term provisions	29.10	25.42
Sub-total - Non-current liabilities	93.14	95.56
3 Current liabilities		
(a) Short-term borrowings	5443.56	5036.98
(b) Trade payables	1749.00	2151.12
(c) Other current liabilities	9009.53	11149.87
(d) Short-term provisions	112.92	111.44
Sub-total - Current liabilities	16,315.01	18,449.41
TOTAL - EQUITY AND LIABILITIES	19,994.74	23,662.80
B ASSETS		
1 Non-current assets		
(a) Fixed assets	2,829.41	3,651.00
(b) Non-current investments	0.66	0.66
(c) Long-term loans and advances	903.17	1,111.28
Sub-total - Non-current assets	3,733.24	4,762.94
2 Current assets		
(a) Trade receivables	5,182.36	6,969.83
(b) Cash and cash equivalents	8,787.13	8,589.76
(c) Short-term loans and advances	1,710.94	2,890.77
(d) Other current assets	581.07	449.50
Sub-total - Current assets	16,261.50	18,899.86
TOTAL - ASSETS	19,994.74	23,662.80

Notes:


- The above results were reviewed by the Audit Committee of the Board and taken on record by the Board of Directors at its meeting held on April 29, 2013
- The Consolidated Financial Results for the year ended March 31, 2013 were audited by the Statutory Auditors of the Company.
- The Company is operating in a single segment viz "Broking" and hence no segment disclosures have been made.
- EPS - Basic and Diluted has been calculated in accordance with AS-20.
- Assets aggregating to Rs 1,490.09 lakhs as at March 31, 2013 in the nature of trade receivables, advances; other assets etc. disclosed under short term loans and advances, are subject matter of claim under a share purchase agreement entered into between Aditya Birla Nuvo Limited ('ABNL'), the Company's ultimate parent company and its Erstwhile Promoters, which is currently under arbitration. The Company's ultimate parent company has committed to transfer any funds received on settlement of the claim to the Company. Based on legal opinion received and internal assessment, the Company's parent is confident of recovering the entire dues through the arbitration process and passing the benefit thereof to the Company against which these loss assets can be set-off in the future. Accordingly, the Company is of the view that these amounts are recoverable and hence no adjustments have been made in the books of accounts of the Company.
- Pursuant to Clause 41 of the Listing Agreement, the Company has opted to publish consolidated financial results. The standalone financial results are available at company's website viz www.adityabirlamoney.com and on websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). Key Standalone financial information is given below:

Particulars	Quarter ended March 31, 2013 (Unaudited)	Quarter ended December 31, 2012 (Unaudited)	Quarter ended March 31, 2012 (Unaudited)	Year ended March 31, 2013 (Audited)	Year ended March 31, 2012 (Audited)
Net sales/income from operations	1,568.28	1,711.55	1,918.37	6,588.97	6,740.65
Net Profit / (Loss) before tax	(300.42)	(280.24)	(294.08)	(1,266.55)	(1,849.08)
Net Profit / (Loss) after tax	(300.42)	(280.24)	(294.08)	(1,266.55)	(1,729.09)

7. Figures for the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2013 and the unaudited published year-to-date figures up to December 31, 2012, being the date of third quarter of the financial year which were subjected to limited review.

8. Previous period/year figures have been regrouped or reclassified wherever necessary.

By Order of the Board
For Aditya Birla Money Limited


Sudhakar Ramasubramanian
Managing Director
Place: Chennai

Date: April 29, 2013







Auditor's Report On the Consolidated Quarterly Financial Results and Consolidated Year to Date Results of the Company Pursuant to the Clause 41 of the Listing Agreement

To
Board of Directors of
Aditya Birla Money Limited

1. We have audited the quarterly consolidated financial results of Aditya Birla Money Limited for the quarter ended March 31, 2013 and the consolidated financial results for the year ended March 31, 2013, attached herewith, being submitted by the Company pursuant to the requirement of Clause 41 of the Listing Agreement, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. The quarterly consolidated financial results are the derived figures between the audited figures in respect of the year ended March 31, 2013 and the published year-to-date figures up to December 31, 2012, being the date of the end of the third quarter of the current financial year, which were subject to limited review. The consolidated financial results for the quarter ended March 31, 2013 have been prepared on the basis of the consolidated financial results for the nine-month period ended December 31, 2012, the audited annual consolidated financial statements as at and for the year ended March 31, 2013, and the relevant requirements of Clause 41 of the Listing Agreement and are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these consolidated financial results based on our review of the consolidated financial results for the nine-month period ended December 31, 2012 which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2006, (as amended) as per Section 211(3C) of the Companies Act, 1956 and other accounting principles generally accepted in India; our audit of the annual consolidated financial statements as at and for the year ended March 31, 2013; and the relevant requirements of Clause 41 of the Listing Agreement.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. Without qualifying our opinion, we draw attention to Note 5 to the financial results with regard to the recoverability of assets in the nature of trade receivables, advances, other assets etc. aggregating to Rs. 1490.09 Lakhs grouped under Advances recoverable in cash or kind in the Balance Sheet. These assets are subject matter of claim under a share purchase agreement entered into between the Company's ultimate parent company and its erstwhile promoters, which is currently under arbitration. The Company's ultimate parent company has committed to transfer any funds received on settlement of the claim to the Company. Based on legal opinion received in the previous year, management is of the opinion that the claims made are tenable and expect a favourable outcome in this matter. Pending the final disposition of the matter no adjustments have been made to the financial statements in respect of these assets.

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S.R. BATLIBOI & CO. LLP

Chartered Accountants

4. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - i. are presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard; and
 - ii. give a true and fair view of the net loss and other financial information for the quarter ended March 31, 2013 and for the year ended March 31, 2013.
5. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2013 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2013 and the published year-to-date figures up to December 31, 2012, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under Clause 41(I)(d) of the Listing Agreement.
6. Further, read with paragraph 1 above, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the company in terms of clause 35 of the Listing Agreement and found the same to be correct.

S R Batliboi & Co. LLP
For S.R. BATLIBOI & CO. LLP
Chartered Accountants
ICAI Firm registration number: 301003E

Shrawan Jalan

per Shrawan Jalan
Partner
Membership No.:102102

Place: Chennai
Date: April 29, 2013