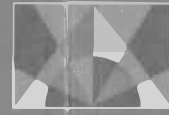


Stocks and Securities

Aditya Birla Money Ltd.



**ADITYA BIRLA
CAPITAL**

PROTECTING INVESTING FINANCING ADVISING

Ref: SECTL/2018 – 55

October 17, 2018

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Fax # 022-22723121/ 22722037
22722041/ 22723719
22722039/ 22722061

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor,
Plot No.C/1, G-Block, BKC,
Bandra (East), Mumbai – 400 051.

Fax # 022-26598237/38

Dear Sir / Madam,

Scrip Code: BSE – 532974; NSE – BIRLA MONEY

Sub: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015

Please find enclosed the **Unaudited Standalone & Consolidated Financial Results** of the Company for the quarter and half year ended September 30, 2018 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**

Rajesh Gandhi
Company Secretary

Encl.: as above.

Aditya Birla Money Ltd.

Ali Centre, No. 53, Greams Road, Chennai - 600 006

+91 44 4949 0000 | (F) +91 44 2829 0835

care.stocksandsecurities@adityabirlacapital.com | www.stocksandsecurities.adityabirlacapital.com

Registered Office:

Indian Rayon Compound, Veraval,

Gujarat -362 266

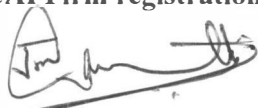
CIN: L65993GJ1995PLC064810

Limited Review Report – Ind AS Standalone Financial Results**Review Report to
The Board of Directors
Aditya Birla Money Limited**

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Aditya Birla Money Limited (the ‘Company’) for the quarter and half year ended September 30, 2018 (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’), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 (‘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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the 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 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.
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, 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**per Jayesh Gandhi**

Partner

Membership No.: 037924

Mumbai

October 17, 2018

Aditya Birla Money Limited

Regd. Office: Indian Rayon Compound, Veraval - 362 266, Gujarat
 CIN: L65993GJ1995PLC064810, Email: abml.investorgrievance@adityabirlacapital.com
 Website: www.stocksandsecurities.adityabirlacapital.com
 Tel: +91-44-39190002/3; Fax: +91-44-28290835



**ADITYA BIRLA
CAPITAL**

PROTECTING INVESTING FINANCING ADVISING

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2018

(Rupees in Lakhs) Except per share data

Particulars	Quarter Ended			Half Year Ended		Previous year ended 31st March, 2018 (Unaudited)
	30th Sep, 2018	30th June, 2018	30th Sep, 2017	30th Sep, 2018	30th Sep, 2017	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
Income						
1 Revenue from Operations	4,154.80	4,069.50	3,795.78	8,224.30	7,281.67	15,694.13
2 Other Income	95.32	88.54	41.26	183.86	79.44	247.88
3 Total Income (1+2)	4,250.12	4,158.04	3,837.04	8,408.16	7,361.11	15,942.01
4 Expenses						
(a) Employee Benefits Expense	1,346.45	1,380.36	1,365.21	2,726.82	2,576.84	5,256.21
(b) Finance costs	748.63	592.93	219.67	1,341.57	355.33	1,091.07
(c) Depreciation and Amortisation Expense	47.94	46.07	53.00	94.01	111.98	207.71
(d) Payout to Business Partners	960.12	976.83	1,184.15	1,936.95	2,192.63	4,912.88
(e) Other Expenses	828.89	924.56	766.20	1,753.45	1,740.82	3,515.53
Total Expenses	3,932.03	3,920.75	3,588.23	7,852.80	6,977.60	14,983.40
5 Profit before tax (3- 4)	318.09	237.29	248.81	555.36	383.51	958.61
6 Tax Expense						
Current Tax	99.89	45.45	119.17	145.34	151.16	409.74
Deferred Tax	6.69	14.54	(11.96)	21.23	(31.72)	(31.72)
7 Total Tax Expense	106.58	59.99	107.21	166.57	119.44	378.02
8 Profit for the period (5-7)	211.51	177.30	141.60	388.79	264.07	580.59
9 Other Comprehensive Income (OCI)						
(i) Items that will not be reclassified to profit or loss in subsequent periods	14.86	53.33	(204.2)	68.20	(35.60)	(42.40)
(ii) Income tax relating to items that will not be reclassified to profit and loss	4.33	15.53	(4.36)	19.86	(7.60)	(9.05)
Other Comprehensive Income (Net of Tax) (i-ii)	10.53	37.80	(16.06)	48.34	(28.00)	(33.35)
10 Total Comprehensive Income (8+9)	222.04	215.10	125.54	437.13	236.07	547.24
11 Paid Up Equity Share Capital (Face Value of ` Re.1 each)	562.70	562.27	558.89	562.70	558.89	561.22
12 Reserves excluding Revaluation Reserve /Other Equity	-	-	-	-	-	578.97
13 Earnings per Equity Share of Re 1 each (not annualised)						
Basic - Re	0.38	0.32	0.25	0.69	0.47	1.04
Diluted - Re	0.37	0.31	0.25	0.69	0.47	1.03

Standalone Segmentwise Revenue, Results, Assets And Liabilities for the Quarter and Half Year Ended September 30, 2018

Segment Revenue	Quarter Ended			Half Year Ended		Previous year ended 31st March, 2018 (Unaudited)
	30th Sep, 2018	30th June, 2018	30th Sep, 2017	30th Sep, 2018	30th Sep, 2017	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
Broking	3,445.84	3,374.37	3,671.46	6,820.20	7,077.92	14,839.40
Trading in Securities	437.19	409.52	2.82	846.72	2.82	128.47
Others	271.77	285.61	121.50	557.38	200.93	726.26
Total Segment Revenue from Operations (Net)	4,154.80	4,069.50	3,795.78	8,224.30	7,281.67	15,694.13
Segment Results	Quarter Ended			Half Year Ended		Previous year ended 31st March, 2018 (Unaudited)
	30th Sep, 2018	30th June, 2018	30th Sep, 2017	30th Sep, 2018	30th Sep, 2017	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
Broking	462.05	271.03	602.17	733.06	843.20	2,267.94
Trading in Securities	69.19	148.32	2.82	217.51	2.82	(35.29)
Others	97.93	79.58	(177.77)	177.51	(186.62)	(585.28)
Total Segment Result	629.17	498.93	427.22	1,128.08	659.40	1,647.37
Less: Finance Costs	406.40	350.18	219.67	756.58	355.33	936.64
Add: Other Income	95.32	88.54	41.26	183.86	79.44	247.88
Profit Before Tax	318.09	237.29	248.81	555.36	383.51	958.61



3	Segment Assets	Quarter Ended			Half Year Ended		Previous year ended 31st March, 2018 (Unaudited)
		30th Sep, 2018	30th June, 2018	30th Sep, 2017	30th Sep, 2018	30th Sep, 2017	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
	Broking	39,345.30	39,773.13	34,568.91	39,345.30	34,568.91	37,357.71
	Trading in Securities	7,552.88	2,642.97	503.48	7,552.88	503.48	11561.58
	Others	100.08	96.51	53.46	100.08	53.46	114.58
	Total Segment Assets	46,998.26	42,512.61	35,125.85	46,998.26	35,125.85	49,033.87
	Add: Unallocated Corporate Assets	1.94	14,003.65		1.94		2,428.72
	Total Assets	47,000.20	56,516.26	35,125.85	47,000.20	35,125.85	51,462.59

4	Segment Liabilities	Quarter Ended			Half Year Ended		Previous year ended 31st March, 2018 (Unaudited)
		30th Sep, 2018	30th June, 2018	30th Sep, 2017	30th Sep, 2018	30th Sep, 2017	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
	Broking	22,084.66	25,096.74	19,852.06	22,084.66	19,852.06	24,823.72
	Trading in Securities	7,540.04	2,590.61	503.48	7,540.04	503.48	11,631.19
	Others	38.41	45.39	397.99	38.41	397.99	128.00
	Total Segment Liabilities	29,663.11	27,732.74	20,753.53	29,663.11	20,753.53	36,582.91
	Add: Unallocated Corporate Liabilities	14,795.41	27,149.00	9,386.54	14,795.41	9,386.54	10,579.68
	Total Liabilities	44,458.52	54,881.74	30,140.07	44,458.52	30,140.07	47,162.59

Standalone Statement of Assets and Liabilities as at September 30, 2018		
Particulars	As at 30/09/2018	As at 31/03/2018
(1) Non-current assets		
(a) Property, Plant and Equipment	345.22	308.81
(b) Capital work in-progress	8.19	-
(c) Other Intangible assets	276.85	276.00
(d) Intangible assets under development	6.17	64.48
(e) Financial Assets		
(i) Investments		
- Other Investments	550.00	550.00
(ii) Loans	541.92	526.68
(f) Deferred tax assets (net)	110.84	131.07
(g) Advance Tax (net)	380.65	88.49
(h) Other non-current-assets	60.66	52.79
Total non-current assets	2,280.50	1,998.32
(2) Current assets		
(a) Financial Assets		
(i) Investments		
- Other Investments	1.94	2,428.72
(ii) Stock in Trade	7,540.04	11,561.58
(iii) Trade receivables	12,774.21	13,330.44
(iv) Cash and cash equivalents	4,046.90	650.39
(v) Bank balances other than (iv) above	18,760.00	19,702.70
(vi) Loans	1,200.19	1,224.49
(b) Other current assets	396.42	565.95
Total current assets	44,719.70	49,464.27
Total Assets	47,000.20	51,462.59
II EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	562.70	561.22
(b) Other Equity	1,143.47	578.97
Total equity	1,706.17	1,140.19
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	725.15	3,048.69
(b) Other non current liabilities	110.36	111.12
Total non-current liabilities	835.51	3,159.81
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	26,178.04	23,556.91
(ii) Trade Payables	3,718.87	3,396.12
(iii) Other Financial Liabilities	504.67	522.94
(b) Other Current Liabilities	13,905.53	19,562.43
(c) Provisions	151.41	124.19
Total current liabilities	44,458.52	47,162.59
Total liabilities	45,294.03	50,322.40
Total Equity and Liabilities	47,000.20	51,462.59

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 October 17, 2018.
- The Unaudited financial results of the company for the Quarter and half year ended September, 2018 have been subjected to limited review by the auditors.
- During the Quarter the Company has allotted 43,819 number of Equity Shares of Face Value of Re.1/- each pursuant to the exercise of Stock Option (ABML - Employee Stock Option Scheme - 2014) by the employees.
- 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 Scheme of Amalgamation for merger of Aditya Birla Commodities Broking Limited (the wholly owned subsidiary of Aditya Birla Money Limited) with Aditya Birla Money Limited, with effect from 01 April 2018, has been approved by the Board of Directors of the Company. The necessary applications/petitions, under Sections 230 to 232 and other applicable provisions of the Act has been filed with NCLT for its approval. The accounting effect not likely to be material will be given on getting the said approval.
- The Company has adopted Indian Accounting Standards (Ind AS) from April 01, 2018. The figure for the quarter and half year ended September 30, 2017 and year ended March 31, 2018 are also Ind AS compliant.



7. Reconciliation of Net Profit as previously reported on account of transition from previous Indian GAAP to Ind AS is provided below:

Particulars	Quarter ended Sep 30, 2017	Half year ended Sep 30, 2017	Previous year ended 31st March, 2018
	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs
	(Unaudited)	(Unaudited)	(Unaudited)
Net Profit as per Indian GAAP	222.74	391.61	956.59
a. Interest Expenses on preference shares Liability	(69.17)	(137.59)	(274.43)
b. Valuation of Share Based Payments	(10.19)	(18.42)	(42.54)
c. Amortisation of prepaid rental advance and staff advances	(3.75)	(5.89)	(14.67)
d. Notional income on rental deposits and Staff advances	3.89	5.93	15.29
e. Impact on Transaction cost of Borrowings	0.22	0.43	2.61
f. Remeasurement of post-employment benefit obligations	20.44	35.60	46.14
g. Expected credit loss	1.38	-	-
h. Income tax impact	(23.96)	(7.60)	(108.40)
Net Profit as per Ind AS	141.60	264.07	580.59

By Order of the Board
For Aditya Birla Money Limited



Tushar Shah
Director
DIN: 07504267
Place: Mumbai
Date: October 17, 2018



Limited Review Report – Ind AS Consolidated Financial Results**Review Report to
The Board of Directors
Aditya Birla Money Limited**

1. We have reviewed the accompanying statement of unaudited consolidated Ind AS financial results of Aditya Birla Money Limited (the 'Company') and its subsidiary Aditya Birla Commodities Broking Limited (together referred to as 'the Group'), for the quarter and half year ended September 30, 2018 (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'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue express a conclusion on the Statement based on our review.
3. We conducted our review 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.
4. Based on our review conducted as above and on the other financial information of subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated Ind AS financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, 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

**per Jayesh Gandhi**

Partner

Membership No.:037924

Mumbai

October 17, 2018

Aditya Birla Money Limited

Regd. Office: Indian Rayon Compound, Varval, 362 266, Gujarat
 CIN: L65993G1995PLC064818, Email: abml.investorgrievance@adityabirlacapital.com
 Website: www.stocksandsecurities.adityabirlacapital.com
 Tel: +91-44-39190002/3, Fax: +91-44-28290835



PROTECTING INVESTING FINANCING ADVISING

Statement of Consolidated Unaudited Financial Results for the Quarter and Half year Ended September 30, 2018

Particulars	Rupees in Lakhs					Except per share Previous year ended 31st March, 2018 (Unaudited)
	Quarter Ended			Half Year Ended		
	30th Sep, 2018 (Unaudited)	30th June, 2018 (Unaudited)	30th Sep, 2017 (Unaudited)	30th Sep, 2018 (Unaudited)	30th Sep, 2017 (Unaudited)	
Income						
1 Revenue from Operations	4,311.24	4,214.17	3,926.32	8,525.42	7,516.47	16,215.08
2 Other Income	96.92	91.74	56.22	188.65	127.19	264.52
3 Total Income (1+2)	4,408.16	4,305.91	3,982.54	8,714.07	7,643.66	16,479.60
Expenses						
(a) Employee Benefits Expense	1,381.58	1,414.20	1,406.19	2,795.77	2,655.58	5,413.03
(b) Finance costs	748.63	592.93	219.88	1,341.57	355.57	1,091.07
(c) Depreciation and Amortisation Expense	50.44	48.53	55.50	98.97	116.36	217.65
(d) Payout to Business Partners	1,009.47	1,030.71	1,239.69	2,040.18	2,294.79	5,097.94
(e) Other Expenses	868.96	962.53	809.70	1,831.48	1,829.50	3,650.39
Total Expenses	4,059.08	4,048.90	3,730.96	8,107.97	7,252.50	15,470.08
5 Profit before tax (3-4)	349.08	257.01	251.58	606.10	391.16	1,009.52
6 Tax Expense						
Current Tax	106.30	49.53	119.08	155.83	152.73	419.80
Deferred Tax	6.69	5.78	(12.26)	12.47	(34.32)	(88.22)
7 Total Tax Expense	112.99	55.31	106.82	168.30	118.41	331.58
8 Profit for the period (5-7)	236.09	201.70	144.76	437.80	272.75	677.94
9 Other Comprehensive Income (OCI)						
(i) Items that will not be reclassified to profit or loss in subsequent periods	15.22	53.27	(20.00)	68.49	(35.61)	(42.63)
(ii) Income tax relating to items that will not be reclassified to profit and Other Comprehensive Income (Net of Tax) (i-ii)	4.43	15.51	(4.27)	19.94	(7.60)	(9.10)
10 Total Comprehensive Income (8+9)	246.88	239.46	129.03	486.35	244.74	644.41
11 Paid Up Equity Share Capital (Face Value of Re. 1 each)	562.70	562.27	558.89	562.70	558.89	561.22
12 Reserves excluding Revaluation Reserve /Other Equity	-	-	-	-	-	515.50
13 Earnings per Equity Share of Re. 1 each (not annualised)						
Basic - Re.	0.42	0.36	0.26	0.78	0.49	1.22
Diluted - Re.	0.42	0.36	0.26	0.78	0.49	1.21

Consolidated Segmentwise Revenue, Results, Assets And Liabilities for the Quarter and Half Year Ended September 30, 2018

1 Segment Revenue	Rupees in Lakhs					Previous year ended 31st March, 2018 (Unaudited)
	Quarter Ended			Half Year Ended		
	30th Sep, 2018 (Unaudited)	30th June, 2018 (Unaudited)	30th Sep, 2017 (Unaudited)	30th Sep, 2018 (Unaudited)	30th Sep, 2017 (Unaudited)	
Broking	3,602.28	3,519.04	3,802.00	7,121.32	7,312.72	15,360.34
Trading in Securities	437.19	409.52	2.82	846.72	2.82	128.47
Others	271.77	285.61	121.50	557.38	200.93	726.27
Total Segment Revenue from Operations (Net)	4,311.24	4,214.17	3,926.32	8,525.42	7,516.47	16,215.08
2 Segment Results	Rupees in Lakhs					Previous year ended 31st March, 2018 (Unaudited)
	Quarter Ended			Half Year Ended		
	30th Sep, 2018 (Unaudited)	30th June, 2018 (Unaudited)	30th Sep, 2017 (Unaudited)	30th Sep, 2018 (Unaudited)	30th Sep, 2017 (Unaudited)	
Broking	491.44	287.55	590.20	779.01	803.34	2,302.20
Trading in Securities	69.19	148.32	2.82	217.51	2.82	(35.29)
Others	97.93	79.58	(177.77)	177.51	(186.62)	(585.28)
Total Segment Result	658.56	515.45	415.24	1,174.03	619.54	1,681.63
Less: Finance Costs	406.40	350.18	219.88	756.58	355.57	936.63
Add: Other Income	96.92	91.74	56.22	188.65	127.19	264.52
Profit Before Tax	349.08	257.01	251.58	606.10	391.16	1,009.52



3	Segment Assets	Quarter Ended			Half Year Ended		Previous year ended 31st March, 2018 (Unaudited)
		30th Sep, 2018	30th June, 2018	30th Sep, 2017	30th Sep, 2018	30th Sep, 2017	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
	Broking	41,834.24	41,551.11	36,326.63	41,834.24	36,326.63	39,340.74
	Trading In Securities	7,552.88	2,642.97	503.48	7,552.88	503.48	11,561.58
	Others	100.08	96.51	53.46	100.08	53.46	114.58
	Total Segment Assets	49,487.20	44,290.59	36,883.57	49,487.20	36,883.57	51,016.90
	Add: Unallocated Corporate Assets	1.94	14,003.65	-	1.94	-	2,428.72
	Total Assets	49,489.14	58,294.24	36,883.57	49,489.14	36,883.57	53,445.62

4	Segment Liabilities	Quarter Ended			Half Year Ended		Previous year ended 31st March, 2018 (Unaudited)
		30th Sep, 2018	30th June, 2018	30th Sep, 2017	30th Sep, 2018	30th Sep, 2017	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
	Broking	23,975.10	26,908.35	21,054.56	23,975.10	21,054.56	26,210.00
	Trading In Securities	7,540.04	2,590.61	503.48	7,540.04	503.48	11,631.19
	Others	38.41	45.39	397.99	38.41	397.99	128.00
	Total Segment Liabilities	31,553.55	29,544.35	21,956.03	31,553.55	21,956.03	37,969.19
	Add: Unallocated Corporate Liabilities	14,795.41	27,149.00	9,386.54	14,795.41	9,386.54	10,579.68
	Total Liabilities	46,348.96	56,693.35	31,342.57	46,348.96	31,342.57	48,548.87

Consolidated Statement of Assets and Liabilities as at September 30, 2018		
Particulars	As at 30/09/2018	As at 31/03/2018
	(Unaudited)	(Unaudited)
(1) Non-current assets		
(a) Prooertv. Plant and Equipment	346.41	314.96
(b) Capital work-in-progress	8.19	30.00
(c) Other intangible assets	276.85	276.00
(d) Intangible assets under development	6.17	34.48
(e) Financial Assets		
(i) Loans	604.76	924.01
(ii) Other Financial asset	655.09	655.09
(f) Deferred tax assets (net)	133.54	192.33
(g) Advance Tax (net)	419.79	137.46
(h) Other non-current-assets	60.66	53.35
Total non-current assets	2,511.46	2,617.48
(2) Current assets		
(a) Financial Assets		
(i) Investments		
- Other Investments	1.94	2,428.72
(ii) Stock in Trade	7,540.04	11,561.58
(iii) Trade receivables	13,438.45	13,347.23
(iv) Cash and cash equivalents	4,134.50	736.61
(v) Bank balances other than (iv) above	19,990.05	20,785.89
(vi) Loans	1,440.71	1,370.10
(b) Other current assets	431.99	598.01
Total current assets	46,977.68	50,828.14
Total Assets	49,489.14	53,445.62
II EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	562.70	561.22
(b) Other Equity	1,082.00	515.50
Total equity	1,644.70	1,076.72
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	725.15	3,048.69
(b) Provisions	5.06	5.30
(c) Other non current liabilities	765.28	766.04
Total non-current liabilities	1,495.49	3,820.03
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	26,178.04	23,556.91
(ii) Trade Payables	3,855.99	3,510.25
(iii) Other Financial Liabilities	514.62	534.82
(b) Other Current Liabilities	15,640.69	20,815.17
(c) Provisions	159.62	131.72
Total current liabilities	46,348.96	48,548.87
Total liabilities	47,844.44	52,368.90
Total Equity and Liabilities	49,489.14	53,445.62

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 October 17, 2018.
- The Unaudited financial results of the company for the Quarter and half year ended September, 2018 have been subjected to limited review by the auditors.
- During the Quarter the Company has allotted 43,819 number of Equity Shares of Face Value of Re.1/- each pursuant to the exercise of Stock Option (ABML - Employee Stock Option Scheme - 2014) by the employees.
- 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 Scheme of Amalgamation for merger of Aditya Birla Commodities Broking Limited (the wholly owned subsidiary of Aditya Birla Money Limited) with Aditya Birla Money Limited, with effect from 01 April 2018, has been approved by the Board of Directors of the Company. The necessary applications/petitions, under Sections 230 to 232 and other applicable provisions of the Act has been filed with NCLT for its approval. The accounting effect not likely to be material will be given on getting the said approval.
- The Company has adopted Indian Accounting Standards (Ind AS) from April 01, 2018. The figure for the quarter and half year ended September 30, 2017 and year ended March 31, 2018 are also Ind AS compliant.



7. Key Standalone Financial Information is given below:

Particulars	Quarter Ended			Half Year Ended		Previous year ended
	30th Sep, 2018 (Unaudited)	30th June, 2018 (Unaudited)	30th Sep, 2017 (Unaudited)	30th Sep, 2018 (Unaudited)	30th Sep, 2017 (Unaudited)	31st March 2018 (Unaudited)
Total income from operations	4,154.80	4,069.50	3,795.78	8,224.30	7,281.67	15,694.13
Net Profit / (Loss) before tax	318.09	237.29	248.81	555.36	383.51	958.61
Net Profit / (Loss) after tax	211.51	177.90	141.60	388.79	264.07	580.59

8. Reconciliation of Net Profit as previously reported on account of transition from previous Indian GAAP to Ind AS is provided below:

Particulars	Quarter ended Sep 30, 2017	Half year ended Sep 30, 2017	Year ended Mar 31, 2018
	Rs. in lacs (Unaudited)	Rs. in lacs (Unaudited)	Rs. in lacs (Unaudited)
Net Profit as per Indian GAAP	226.90	400.37	1,006.51
a. Interest Expenses on preference shares Liability	(69.17)	(137.59)	(274.43)
b. Valuation of Share Based Payments	(10.19)	(18.42)	(42.58)
c. Amortisation of prepaid rental advance and staff advances	(4.53)	(6.22)	(14.60)
d. Notional Income on rental deposits and Staff advances	3.54	6.18	15.22
e. Impact on Transaction cost of Borrowings	0.22	0.43	2.61
f. Remeasurement of post-employment benefit obligations	19.96	35.60	46.34
g. Expected credit loss	2.48	-	-
h. Income tax impact	(24.45)	(7.60)	(61.13)
Net Profit as per Ind AS	144.76	272.75	677.94

By Order of the Board
For Aditya Birla Money Limited

Tashar Shah
Director
DIN: 07504267
Place: Mumbai
Date: October 17, 2018

