



# ADITYA BIRLA CAPITAL

PROTECTING INVESTING FINANCING ADVISING

**ADITYA BIRLA CAPITAL LIMITED**  
**STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2017**

₹ crore

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sept, 2017 (Unaudited)	30th June, 2017 (Unaudited)	30th Sept, 2016 (Unaudited)	30th Sept, 2017 (Unaudited)	30th Sept, 2016 (Unaudited)	31st March, 2017 (Audited)
<b>1 Income</b>						
(a) Revenue From Operations	10.22	9.72	8.21	19.94	8.29	34.99
(b) Other Income	-	-	0.02	-	0.02	0.03
<b>Total Income</b>	<b>10.22</b>	<b>9.72</b>	<b>8.23</b>	<b>19.94</b>	<b>8.31</b>	<b>35.02</b>
<b>2 Expenses</b>						
(a) Employee Benefits Expenses	3.10	2.18	6.15	5.28	7.95	24.45
(b) Finance Cost	5.93	8.45	-	14.38	-	0.53
(c) Depreciation and Amortisation Expenses	0.19	0.06	0.04	0.25	0.07	0.14
(d) Other Expenses	2.64	1.90	0.77	4.54	1.37	5.66
<b>Total Expenses</b>	<b>11.86</b>	<b>12.59</b>	<b>6.96</b>	<b>24.45</b>	<b>9.39</b>	<b>30.78</b>
<b>3 (Loss) / Profit Before Tax (1-2)</b>	<b>(1.64)</b>	<b>(2.87)</b>	<b>1.27</b>	<b>(4.51)</b>	<b>(1.08)</b>	<b>4.24</b>
<b>4 Tax Expenses</b>	-	-	-	-	-	-
<b>5 Net (Loss) / Profit After Tax (3-4)</b>	<b>(1.64)</b>	<b>(2.87)</b>	<b>1.27</b>	<b>(4.51)</b>	<b>(1.08)</b>	<b>4.24</b>
<b>6 Paid Up Equity Share Capital</b> (Face Value of ₹ 10 each)	2,200.91	1,280.64	811.51	2,200.91	811.51	1,232.24
<b>7 Reserves Excluding Revaluation Reserve as at 31st March, 2017</b>						3,378.66
<b>8 Earnings Per Share of ₹ 10 each (Not Annualised)</b>						
(a) Basic - ₹	(0.01)	(0.02)	0.02	(0.03)	(0.01)	0.05
(b) Diluted - ₹	(0.01)	(0.02)	0.02	(0.03)	(0.01)	0.05

**NOTE: 1****STATEMENT OF ASSETS AND LIABILITIES:**

		₹ Crore	
	Particulars	As at 30th Sept, 2017 (Unaudited)	As at 31st March, 2017 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' Funds:</b>		
	(a) Share Capital	2,200.91	1,232.24
	(b) Reserves and Surplus	4,838.95	3,378.66
	<b>Sub Total - Shareholders' Funds</b>	<b>7,039.86</b>	<b>4,610.90</b>
<b>2</b>	<b>Non-current Liabilities</b>		
	(a) Deferred Tax Liabilities (Net)	103.26	-
	(b) Long-Term Provisions	-	13.94
	<b>Sub Total - Non-Current Liabilities</b>	<b>103.26</b>	<b>13.94</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Short-Term Borrowings	246.09	492.97
	(b) Trade Payables	13.25	17.98
	(c) Other Current Liabilities	9.14	1.63
	(d) Short-Term Provisions	20.97	18.00
	<b>Sub Total - Current Liabilities</b>	<b>289.45</b>	<b>530.58</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>7,432.57</b>	<b>5,155.42</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Fixed Assets		
	Property, Plant and Equipments	21.77	2.48
	Intangible Assets	0.95	1.28
	Capital Work in Progress	5.40	-
	Intangible Assets Under Development	1.42	4.67
	(b) Non-Current investments	7,272.85	5,053.97
	(c) Long-Term Loans and Advances	11.16	8.24
	<b>Sub Total - Non-Current Assets</b>	<b>7,313.55</b>	<b>5,070.64</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Current Investments	50.46	29.99
	(b) Cash and cash equivalents	0.63	2.47
	(c) Short-Term Loans and Advances	40.42	12.55
	(d) Other Current Assets	27.51	39.77
	<b>Sub Total - Current Assets</b>	<b>119.02</b>	<b>84.78</b>
	<b>TOTAL - ASSETS</b>	<b>7,432.57</b>	<b>5,155.42</b>

**Notes:**

- 2 During the half year ended 30th September, 2017, the Company has issued and allotted 4,84,00,000 Equity Shares of ₹ 10/- each at a premium of ₹ 135.40 per share which were subscribed by P I Opportunities Fund - 1 (AIF).
- 3 The Composite Scheme of Arrangement (the "Scheme") amongst the erstwhile Aditya Birla Nuvo Limited ("ABNL"), Grasim Industries Limited ("Grasim") and Aditya Birla Capital Limited (formerly known as Aditya Birla Financial Services Limited) ("ABCL"), was approved by the National Company Law Tribunal Bench at Ahmedabad on 1st June, 2017.
- Pursuant to the Scheme,  
(i) ABCL has become a subsidiary of Grasim with effect from 1st July, 2017.
- (ii) The Board of Directors of Grasim and ABCL executed the demerger of the financial services business ("Demerged Undertaking") from amalgamated Grasim into ABCL effective on 4th July, 2017 and accordingly the financial services business of amalgamated Grasim has been demerged into ABCL with effect from 4th July, 2017. In accordance with the Scheme, the ABCL has,  
- recorded transferred assets and liabilities pertaining to Demerged Undertaking at the respective carrying values as appearing in the books of account of Grasim;  
- issued 92,02,66,951 Equity shares of ₹ 10/- each, which have been issued and recorded at face value, to the shareholders' of Grasim; and  
- difference between the value of assets and liabilities pertaining to Demerged Undertaking, after adjusting the amount credited to share capital, has been recognised as Capital reserve.
- 4 With effect from 11th October, 2017, 6,44,22,405 Global Depository Shares (GDSs) representing 6,44,22,405 Equity Shares of ₹ 10/- each have been admitted for trading on the Luxembourg Stock Exchange.
- 5 During the quarter, the Company has approved the grant of 2,40,62,864 Employee Stock Options (ESOPs) and 57,42,636 Restricted Stock Units (RSUs) in accordance with the Employee Stock Option Scheme, 2017 to its employees and employees of subsidiary companies.
- 6 The Company is a Non-Deposit taking Systemically Important Core Investment Company (CIC-ND-SI) and operates in a single business and a single geographic segment.
- 7 The previous period figures have been regrouped or rearranged wherever necessary. The figures for the previous year ended 31st March, 2017 and for the period ended 30th September, 2016 were subjected to audit and limited review respectively by the previous auditors vide their report dated 9th May, 2017 and 8th November, 2016 respectively.
- 8 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on 7th November, 2017. The Statutory Auditors of the Company have carried out Limited Review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the related report is being submitted to the concerned stock exchanges.

In terms of our report attached

For **DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants

**Sanjiv V. Pilgaonkar**  
Partner  
Membership No. 039826

Place : Mumbai  
Date : 7th November, 2017

**Kumar Mangalam Birla**  
Chairman  
DIN : 00012813

**ADITYA BIRLA CAPITAL LIMITED**  
(FORMERLY KNOWN AS ADITYA BIRLA FINANCIAL SERVICES LIMITED)  
CIN - L67120GJ2007PLC058890  
Regd. Office: Indian Rayon Compound, Veraval - 362266, Gujarat.  
E-mail: abc.secretarial@adityabirlacapital.com

Telephone: +91 2876 245711 Fax: +91 2876 243220

An Aditya Birla Group Company



**ADITYA BIRLA  
CAPITAL**

PROTECTING INVESTING FINANCING ADVISING

ADITYA BIRLA CAPITAL LIMITED  
STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2017

₹ crore

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sept, 2017 (Unaudited)	30th June, 2017 (Unaudited)	30th Sept, 2016 (Unaudited)	30th Sept, 2017 (Unaudited)	30th Sept, 2016 (Unaudited)	31st March, 2017 (Audited)
<b>1 Income</b>						
(a) Revenue From Operations	3,192.66	2,701.75	1,243.95	5,894.41	2,371.56	5,805.69
(b) Other Income	50.52	47.51	9.86	98.03	23.33	80.18
<b>Total Income</b>	<b>3,243.18</b>	<b>2,749.26</b>	<b>1,253.81</b>	<b>5,992.44</b>	<b>2,394.89</b>	<b>5,885.87</b>
<b>2 Expenses</b>						
(a) Employee Benefits Expenses	360.33	319.03	170.38	679.36	310.75	717.21
(b) Finance Cost	738.29	674.13	570.95	1,412.42	1,117.91	2,299.10
(c) Depreciation and Amortisation Expense	25.34	23.66	9.17	49.00	17.28	43.17
(d) Benefits Paid - Insurance Business	1,357.67	1,278.15	-	2,635.82	-	416.17
(e) Change in Valuation of Liability in Respect of Insurance Policies	(107.51)	(330.94)	-	(438.45)	-	276.86
(f) Other Expenses	481.48	426.28	219.95	907.76	401.85	1,067.62
<b>Total Expenses</b>	<b>2,855.60</b>	<b>2,390.31</b>	<b>970.45</b>	<b>5,245.91</b>	<b>1,847.79</b>	<b>4,820.13</b>
<b>3 Profit Before Tax (1-2)</b>	<b>387.58</b>	<b>358.95</b>	<b>283.36</b>	<b>746.53</b>	<b>547.10</b>	<b>1,065.74</b>
<b>4 Tax Expense:</b>						
- Current tax	148.03	145.98	112.08	294.01	227.97	380.47
- MAT Credit Entitlement	-	-	-	-	-	(0.36)
- Short/ (Excess) Provision for Tax of Earlier Years	-	(0.38)	(0.13)	(0.38)	0.05	2.00
- Deferred Tax	(25.75)	(13.44)	(3.76)	(39.19)	(12.54)	(7.52)
<b>Total Tax Expense</b>	<b>122.28</b>	<b>132.16</b>	<b>108.19</b>	<b>254.44</b>	<b>215.48</b>	<b>374.59</b>
<b>5 Net Profit for the Period (3-4)</b>	<b>265.30</b>	<b>226.79</b>	<b>175.17</b>	<b>492.09</b>	<b>331.62</b>	<b>691.15</b>
6 Minority Interest	38.69	53.67	39.86	92.36	86.64	161.15
<b>7 Net Profit after Taxes and Minority Interest (5-6)</b>	<b>226.61</b>	<b>173.12</b>	<b>135.31</b>	<b>399.73</b>	<b>244.98</b>	<b>530.00</b>
8 Paid Up Equity Share Capital (Face Value of ₹ 10 each)	2,200.91	1,280.64	811.51	2,200.91	811.51	1,232.24
9 Reserves excluding Revaluation Reserve as at 31st March, 2017						5,363.25
10 Earnings Per Share of ₹ 10 each (Not Annualised)						
(a) Basic - ₹	1.04	1.40	1.67	2.35	3.05	6.35
(b) Diluted - ₹	1.04	1.40	1.61	2.34	2.93	6.35



CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2017

₹ crore

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sept, 2017	30th June, 2017	30th Sept, 2016	30th Sept, 2017	30th Sept, 2016	31st March, 2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Segment Revenue</b>						
NBFC	1,246.38	1,145.76	927.53	2,392.14	1,782.52	3,739.39
Life Insurance	1,519.49	1,148.96	-	2,668.45	-	787.51
Asset Management	311.95	270.59	242.83	582.54	447.14	968.49
General Insurance Broking	39.09	46.60	27.97	85.69	65.47	121.09
Money Broking	36.11	34.05	32.99	70.16	60.38	124.58
Health Insurance	36.79	63.45	1.48	100.24	1.55	53.93
Other Financial Services	16.01	15.92	16.27	31.93	22.57	64.95
<b>Total Segmental Revenue</b>	<b>3,205.82</b>	<b>2,725.33</b>	<b>1,249.07</b>	<b>5,931.15</b>	<b>2,379.63</b>	<b>5,859.94</b>
Less: Inter Segment Revenue	(13.16)	(23.58)	(5.12)	(36.74)	(8.07)	(54.25)
<b>Total Segment Revenue from Operations (Net)</b>	<b>3,192.66</b>	<b>2,701.75</b>	<b>1,243.95</b>	<b>5,894.41</b>	<b>2,371.56</b>	<b>5,805.69</b>
<b>2 Segment Results</b>						
NBFC	280.73	263.55	220.46	544.28	393.74	816.44
Life Insurance	40.79	28.67	-	69.46	-	39.54
Asset Management	106.19	95.18	67.35	201.37	152.86	292.90
General Insurance Broking	9.69	17.57	7.53	27.26	24.98	33.13
Money Broking	1.50	0.31	1.79	1.81	0.38	6.45
Health Insurance	(47.21)	(32.66)	(8.48)	(79.87)	(14.15)	(86.67)
Other Financial Services	(7.35)	(5.78)	(12.59)	(13.13)	(27.61)	(52.59)
<b>Total Segment Result</b>	<b>384.34</b>	<b>366.84</b>	<b>276.06</b>	<b>751.18</b>	<b>530.20</b>	<b>1,049.20</b>
Less: Finance Costs	(9.16)	(11.05)	(2.09)	(20.21)	(4.34)	(10.83)
Add: Interest Income	3.90	2.85	3.58	6.75	6.62	12.86
Add: Other Un-allocable (Expenditure) / Income - net	8.50	9.67	13.77	18.17	22.58	47.99
Less: Intra Group Dividend Income	-	(9.36)	(7.96)	(9.36)	(7.96)	(33.48)
<b>Profit Before Tax</b>	<b>387.58</b>	<b>358.95</b>	<b>283.36</b>	<b>746.53</b>	<b>547.10</b>	<b>1,065.74</b>
<b>3 Segment Assets (Including Goodwill)</b>	<b>As on</b>					
	<b>30th Sept, 2017</b>	<b>30th June, 2017</b>	<b>30th Sept, 2016</b>	<b>30th Sept, 2017</b>	<b>30th Sept, 2016</b>	<b>31st March, 2017</b>
NBFC	45,456.79	41,842.34	32,449.39	45,456.79	32,449.39	39,592.20
Life Insurance	37,327.68	36,767.03	-	37,327.68	-	36,293.56
Asset Management	319.83	303.36	277.56	319.83	277.56	272.64
General Insurance Broking	96.06	83.61	73.13	96.06	73.13	69.39
Money Broking	556.77	507.50	545.51	556.77	545.51	481.75
Health Insurance	355.45	316.88	247.00	355.45	247.00	328.43
Other Financial Services	259.09	470.10	248.57	259.09	248.57	287.32
<b>Total Segment Assets</b>	<b>84,371.67</b>	<b>80,290.82</b>	<b>33,841.16</b>	<b>84,371.67</b>	<b>33,841.16</b>	<b>77,325.29</b>
Less: Inter-Segment Elimination	(100.17)	(312.06)	(9.17)	(100.17)	(9.17)	(118.28)
Add: Unallocated Corporate Assets	1,172.91	1,591.05	954.03	1,172.91	954.03	1,038.74
<b>Total Assets</b>	<b>85,444.41</b>	<b>81,569.81</b>	<b>34,786.02</b>	<b>85,444.41</b>	<b>34,786.02</b>	<b>78,245.75</b>
<b>4 Segment Liabilities</b>	<b>As on</b>					
	<b>30th Sept, 2017</b>	<b>30th June, 2017</b>	<b>30th Sept, 2016</b>	<b>30th Sept, 2017</b>	<b>30th Sept, 2016</b>	<b>31st March, 2017</b>
NBFC	39,268.04	36,280.26	28,015.43	39,268.04	28,015.43	34,245.73
Life Insurance	35,112.56	34,626.53	-	35,112.56	-	34,182.15
Asset Management	259.45	248.32	202.82	259.45	202.82	258.24
General Insurance Broking	45.84	48.88	33.66	45.84	33.66	33.77
Money Broking	221.73	210.94	221.11	221.73	221.11	211.20
Health Insurance	164.51	188.73	13.65	164.51	13.65	167.57
Other Financial Services	86.86	130.17	56.81	86.86	56.81	118.57
<b>Total Segment Liabilities</b>	<b>75,158.99</b>	<b>71,733.83</b>	<b>28,543.48</b>	<b>75,158.99</b>	<b>28,543.48</b>	<b>69,217.23</b>
Less: Inter-Segment Elimination	(100.17)	(312.06)	(9.17)	(100.17)	(9.17)	(118.28)
Add: Unallocated Corporate Liabilities	550.75	669.04	164.87	550.75	164.87	584.81
<b>Total Liabilities</b>	<b>75,609.57</b>	<b>72,090.81</b>	<b>28,699.18</b>	<b>75,609.57</b>	<b>28,699.18</b>	<b>69,683.76</b>

**Notes:**

## 1 Consolidated Statement of Assets and Liabilities:

₹ Crore

Particulars		As at 30th Sept, 2017 (Unaudited)	As at 31st March, 2017 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' Funds:</b>		
	(a) Share Capital	2,200.91	1,232.24
	(b) Reserves & Surplus	6,028.19	5,363.25
	<b>Sub Total - Shareholders' Funds</b>	<b>8,229.10</b>	<b>6,595.49</b>
<b>2</b>	<b>Preference Share issued by Subsidiary Companies</b>	<b>4.70</b>	<b>14.70</b>
<b>3</b>	<b>Minority Interest</b>	<b>1,601.04</b>	<b>1,951.80</b>
<b>4</b>	<b>Non-current Liabilities</b>		
	(a) Long-term Borrowings	22,318.96	18,308.50
	(b) Deferred Tax Liabilities (Net)	103.26	-
	(c) Other Long-term Liabilities	118.69	177.55
	(d) Long-term Provisions	346.08	285.98
	(e) Policyholders' Fund	33,074.72	32,199.69
	(f) Fund for Discontinued Policies	395.17	356.19
	(g) Fund for Future Appropriations	3.48	4.20
	<b>Sub Total - Non-current Liabilities</b>	<b>56,360.36</b>	<b>51,332.11</b>
<b>5</b>	<b>Current Liabilities</b>		
	(a) Short-term Borrowings	12,353.11	12,213.35
	(b) Trade Payables	504.03	780.03
	(c) Other Current Liabilities #	5,184.13	4,277.07
	(d) Short-term Provisions	210.93	252.57
	(e) Policyholders' Fund	750.50	544.21
	(f) Fund for Discontinued Policies	244.19	281.76
	(g) Fund for Future Appropriations	2.32	2.66
	<b>Sub Total - Current Liabilities</b>	<b>19,249.21</b>	<b>18,351.65</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>85,444.41</b>	<b>78,245.75</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Fixed Assets		
	Tangible Assets	129.63	106.96
	Intangible Assets	87.33	90.78
	Capital Work-in-Progress	8.48	1.05
	Intangible Assets under Development	54.65	33.26
	(b) Goodwill on Consolidation	580.03	580.03
	(c) Non-current investments		
	i) Investments of Life Insurance Business	9,826.35	9,116.98
	ii) Other Investments	514.13	391.19
	iii) Investment in Health insurance business	233.90	187.13
	(d) Assets Held to Cover Linked Liabilities of Life Insurance Business	22,155.24	22,086.96
	(e) Deferred Tax Assets (Net)	145.99	106.80
	(f) Long-term Loans and Advances	32,334.05	28,735.79
	(g) Other Non-current Assets	17.03	42.25
	<b>Sub Total - Non-Current Assets</b>	<b>66,086.81</b>	<b>61,479.18</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Current Investments		
	i) Investments of Life Insurance Business	824.16	477.43
	ii) Other Investments	1,693.45	1,546.42
	(iii) Investments of Health Insurance Business-Current	34.25	41.79
	(b) Assets Held to Cover Linked Liabilities of Life Insurance Business	2,873.17	2,800.76
	(c) Stock of Securities of NBFC Business	507.29	582.78
	(d) Trade Receivables	345.56	369.36
	(e) Cash and cash equivalents	574.17	803.70
	(f) Short-term Loans and Advances	11,609.04	9,448.34
	(g) Other Current Assets	896.51	695.99
	<b>Sub Total - Current Assets</b>	<b>19,357.60</b>	<b>16,766.57</b>
	<b>TOTAL - ASSETS</b>	<b>85,444.41</b>	<b>78,245.75</b>

# Includes Current maturities of Long-term Debts ₹3,661.94 Crs. (Previous Year : ₹3,058.50 Crs.)

**Notes:**

- 2 During the half year ended 30th September, 2017, the Company has issued and allotted 4,84,00,000 Equity Shares of ₹ 10/- each at a premium of ₹ 135.40 per share which were subscribed by P I Opportunities Fund - 1 (AIF).
- 3 The Composite Scheme of Arrangement (the "Scheme") amongst the erstwhile Aditya Birla Nuvo Limited ("ABNL"), Grasim Industries Limited ("Grasim") and Aditya Birla Capital Limited (formerly known as Aditya Birla Financial Services Limited) ("ABCL"), was approved by the National Company Law Tribunal Bench at Ahmedabad on 1st June, 2017.  
Pursuant to the Scheme,  
(i) ABCL has become a subsidiary of Grasim with effect from 1st July, 2017.  
(ii) The Board of Directors of Grasim and ABCL have made the demerger of the financial services business ("Demerged Undertaking") from amalgamated Grasim into ABCL effective on 4th July, 2017 and accordingly the financial services business of amalgamated Grasim has been demerged into ABCL with effect from 4th July, 2017. In accordance with the scheme, the Company has,  
- recorded transferred assets and liabilities pertaining to Demerged Undertaking at the respective carrying values as appearing in the books of account of Grasim;  
- issued 92,02,66,951 Equity shares of ₹ 10/- each, which have been issued and recorded at face value, to the shareholders' of Grasim;  
- difference between the value of assets and liabilities pertaining to demerged undertaking, after adjusting the amount credited to share capital, has been recognised as Capital reserve; and  
- Post demerger, Aditya Birla Finance Limited (ABFL), became a wholly owned subsidiary of the Company. The difference between carrying amount of minority interest and the value of investments in ABFL transferred from Grasim has been adjusted in reserves.
- 4 With effect from 11th October, 2017, 6,44,22,405 Global Depository Shares (GDSs) representing 6,44,22,405 Equity Shares of ₹ 10/- each have been admitted for trading on the Luxembourg Stock Exchange.
- 5 During the quarter, the Company has approved the grant of 2,40,62,864 Employee Stock Options (ESOPs) and 57,42,636 Restricted Stock Units (RSUs) in accordance with the Employee Stock Option Scheme, 2017 to its employees and employees of subsidiary companies.
- 6 Aditya Birla Sun Life Insurance Company Limited has become a subsidiary of the company with effect from 23rd March, 2017. As a result of this, the figures for the previous periods and previous year are not comparable.
- 7 The standalone financial results are available at Company's website viz. www.adityabirlacapital.com and on websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). Key Standalone financial information is given below:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sept, 2017	30th June, 2017	30th Sept, 2016	30th Sept, 2017	30th Sept, 2016	31st March, 2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from Operations	10.22	9.72	8.21	19.94	8.29	35.02
Profit before Tax	(1.64)	(2.87)	1.27	(4.51)	(1.08)	4.24
Net Profit for the Period	(1.64)	(2.87)	1.27	(4.51)	(1.08)	4.24

₹ crore

- 8 Segments have been identified in accordance with Accounting Standard (AS 17) on Segment Reporting, considering the risk/return profiles of the business, organisational structures and the internal reporting systems. The smaller business segments which are not separately reportable have been grouped under "Other Financial Services" segment.
- 9 The previous period figures have been regrouped or rearranged wherever necessary. The figures for the previous year ended 31st March, 2017 and for the period ended 30th September, 2016 were subjected to audit and limited review respectively by the previous auditors vide their report dated 26th June, 2017 and 18th July, 2017 respectively.
- 10 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on 7th November, 2017. The Statutory Auditors of the Company have carried out Limited Review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the related report is being submitted to the concerned stock exchanges.

In terms of our report attached

**For DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants

**Sanjiv V. Pilgaonkar**  
Partner  
Membership No. 039826

**Kumar Mangalam Birla**  
Chairman  
DIN : 00012813

Place : Mumbai  
Date : 7th November, 2017

ADITYA BIRLA CAPITAL LIMITED  
(FORMERLY KNOWN AS ADITYA BIRLA FINANCIAL SERVICES LIMITED)  
CIN - L67120GJ2007PLC058890  
Regd. Office: Indian Rayon Compound, Veraval - 362266, Gujarat.  
E-mail: abc.secretarial@adityabirlacapital.com  
Telephone: +91 2876 245711 Fax: +91 2876 243220  
An Aditya Birla Group Company