

Aditya Birla Commodities Broking Limited

Balance Sheet as at 31st March, 2018

(All amounts are in Indian Rupees, unless otherwise stated)

	Note No.	As at 31st March, 2018	As at 31st March, 2017
EQUITY AND LIABILITIES			
(A) Shareholders' Funds			
Share Capital	3	5,50,00,000	5,50,00,000
Reserves and Surplus	4	(61,61,536)	(1,11,54,156)
Total Equity	Sub-Total - (A)	4,88,38,464	4,38,45,844
(B) Non-Current Liabilities			
Other Long-term Liabilities	5A	-	2,776
Long-term Provisions	6A	5,30,403	4,77,300
Sub-Total - (B)	Sub-Total - (B)	5,30,403	4,80,076
(C) Current Liabilities			
Trade Payables- total outstanding dues of			
- Micro enterprises and small enterprises			
- Trade Payables	7	1,42,13,067	87,77,339
Other Current Liabilities	5B	19,19,52,928	20,77,89,292
Short-term Provisions	6B	7,53,763	6,50,015
Sub-Total - (C)	Sub-Total - (C)	20,69,19,758	21,72,16,646
TOTAL (A)+(B)+(C)	TOTAL (A)+(B)+(C)	25,62,88,625	26,15,42,566
ASSETS			
(D) Non-Current Assets			
Fixed Assets			
Property Plant and Equipment			
	8	6,15,147	16,09,195
		6,15,147	16,09,195
Deferred Tax Assets (Net)	9	4,59,590	-
Long-term Loans and Advances	10A	5,06,97,970	3,51,58,695
Other Non-Current Assets	11A	6,55,09,047	6,55,09,047
Sub-Total - (D)	Sub-Total - (D)	11,72,81,754	10,22,76,937
(E) Current Assets			
Trade Receivables	12	18,74,001	11,87,780
Cash and Bank Balances	13	11,33,21,985	13,78,31,963
Short-term Loans and Advances	10B	1,93,42,635	1,70,77,825
Other Current Assets	11B	44,68,250	31,68,061
Sub-Total - (E)	Sub-Total - (E)	13,90,06,871	15,92,65,629
TOTAL (D)+(E)	TOTAL (D)+(E)	25,62,88,625	26,15,42,566

Significant Accounting Policies

The accompanying Notes are an integral part of the Financial Statements.


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As per our attached Report of even date
For S.R. Batliboi & CO. LLP
Chartered Accountants
ICAI Firm registration no.301003E/E300005



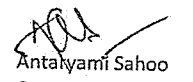
Per Jayesh Gandhi
Partner
Membership No. 037924
Place : Mumbai
Date : April 26, 2018

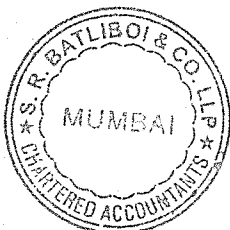
For and on behalf of the Board of Directors of
Aditya Birla Commodities Broking Limited


Gopi Krishna Tulsian
Director
DIN : 00017786


Sumathy Ravichandran
Chief Financial Officer
PAN : AQZPS5845C


Shriram Jagetiya
Director
DIN : 01638250


Antalyami Sahoo
Company Secretary
PAN : BXBPS5591R



Aditya Birla Commodities Broking Limited

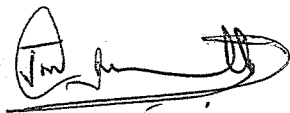
Statement of Profit and Loss for the year ended 31st March, 2018

(All amounts are in Indian Rupees, unless otherwise stated)

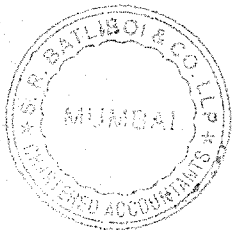
	Note No.	Year Ended 31st March, 2018	Year Ended 31st March, 2017
Revenue from Operations	14	5,20,95,125	7,87,60,799
Other Income	15	18,13,619	34,11,236
Total Revenue		5,39,08,744	8,21,72,035
Expenses			
Employee Benefits Expenses	16	1,56,99,414	2,35,37,068
Business Partners Payout		1,85,05,996	2,52,99,372
Finance Cost	17	1,46,638	77,551
Depreciation and Amortisation Expenses	18	9,94,048	10,30,188
Other Expenses	19	1,34,88,457	2,09,46,024
Total Expenses		4,88,34,553	7,08,90,203
Profit Before Tax		50,74,191	1,12,81,832
Tax Expenses			
Current Tax		10,00,751	15,94,260
MAT Credit		(4,59,590)	(15,94,260)
Deferred Tax		(4,59,590)	-
Profit for the Year		49,92,620	1,12,81,832
Earnings Per Share (Basic and Diluted) (Face Value of Rs. 10/- each)	25	0.91	2.05

Significant Accounting Policies 2
The accompanying Notes are an integral part of the Financial Statements.


As per our attached Report of even date
For S.R. Batliboi & CO. LLP
Chartered Accountants
ICAI Firm registration no.301003E/E300005




Per Jayesh Gandhi
Partner
Membership No. 037924
Place : Mumbai
Date : April 26, 2018




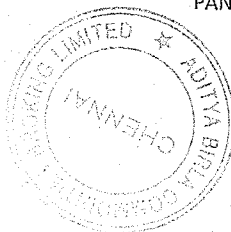
For and on behalf of the Board of Directors of
Aditya Birla Commodities Broking Limited


Gopi Krishna Tulsian
Director
DIN : 00017786


Shriram Jagetiya
Director
DIN : 01638250


Sumathy Ravichandran
Chief Financial Officer
PAN : AQZPS5845C


Antaryami Sahoo
Company Secretary
PAN : BXBPS5591R



Aditya Birla Commodities Broking Limited
Cash Flow Statement as at 31st March, 2018

(All amounts are in Indian rupees, unless otherwise stated)

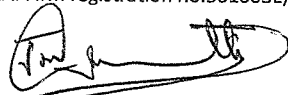
Particulars	March 31,2018	March 31,2017
Cash flow from operating activities		
Profit / (Loss) before tax	50,74,191	1,12,81,832
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/ amortization	9,94,048	10,30,188
Provision for doubtful debts	1,77,717	3,65,530
Net (gain)/ loss on sale of current investments	(17,51,331)	(33,25,953)
Interest expense	1,46,638	77,551
Interest (income)	(85,64,668)	(73,66,615)
Operating profit before working capital changes	(39,23,405)	20,62,533
Movements in working capital :		
Increase/ (decrease) in trade payables	54,35,728	1,79,319
Increase / (decrease) in long-term provisions	53,103	(34,469)
Increase / (decrease) in short-term provisions	1,03,748	14,90,576
Increase/ (decrease) in other current liabilities	(1,58,36,364)	33,35,388
Increase/ (decrease) in other long-term liabilities	(2,776)	(3,43,752)
Decrease / (increase) in trade receivables	(6,86,221)	31,59,429
Decrease / (increase) in long-term loans and advances	(1,45,41,929)	(10,78,229)
Decrease / (increase) in short-term loans and advances	(22,64,810)	(88,18,009)
Decrease / (increase) in current investments	(2,21,98,271)	(15,89,730)
Decrease / (increase) in other current assets	65,45,601	76,31,631
Cash generated from / (used in) operations	(4,73,15,596)	59,94,687
Direct taxes paid (net of refunds)	9,97,346	50,93,408
Cash flow before exceptional items	(4,83,12,942)	9,01,279
Exceptional item		
Net cash from/ (used in) operating activities (A)	(4,83,12,942)	9,01,279
Cash flows from investing activities		
Purchase of Mutual Fund	(6,68,08,00,000)	(11,27,73,00,000)
Proceeds from Sale of Mutual Fund	6,68,25,51,331	11,28,06,25,953
Net cash flow from/ (used in) investing activities (B)	17,51,331	33,25,953
Cash flows from financing activities		
Intercompany Loan taken from parent company	9,97,00,000	-
Intercompany Loan repaid to parent company	(9,97,00,000)	-
Interest paid	(1,46,638)	(77,551)
Net cash flow from/ (used in) in financing activities (C)	(1,46,638)	(77,551)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(4,67,08,249)	41,49,681
Cash and cash equivalents at the beginning of the year	5,53,30,234	5,11,80,553
Cash and cash equivalents at the year ended	86,21,985	5,53,30,234
Components of cash and cash equivalents		
With banks		
- Current Accounts	86,21,985	5,53,30,234
Total cash and cash equivalents (Note 12)	86,21,985	5,53,30,234

As per our Report of even date

For S. R. Batliboi & CO. LLP

Chartered Accountants

ICAI Firm registration no.301003E/E300005



per Jayesh Gandhi

Partner

Membership No. 037924

Place : Mumbai

Date : April 26, 2018



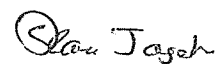
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Gopi Krishna Tulsian

Director

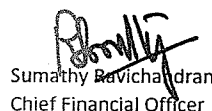
DIN : 00017786



Shriram Jagetiya

Director

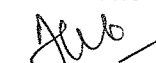
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Sumathy Ravichandran

Chief Financial Officer

PAN : AQZPS5845C



Antaryami Sahoo

Company Secretary

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