

INDEPENDENT AUDITOR'S REPORT

To the Members of Aditya Birla Money Mart Limited

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of Aditya Birla Money Mart Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act., read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2017, its loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Emphasis of Matter

Without qualifying our conclusion, we draw attention to Note 39 to the financial statements. As at March 31, 2017, the Company has accumulated losses of Rs. 33,00,02,128 against equity of Rs.10,00,000. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the



S.R. BATLIBOI & Co. LLP

Chartered Accountants

Company's ability to continue as a going concern, which is dependent on establishing profitable operations and obtaining continuing financial support from its shareholders. These mitigating factors have been more fully discussed in Note 39 to the accompanying financial statements, in view of which the financial statements have been prepared under the going concern assumption, and consequently, no adjustments have been made to the carrying values or classification of balance sheet accounts.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure 1 statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (b) In our opinion, proper books of accounts required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - (e) On the basis of written representations received from the directors as on March 31, 2017, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017, from being appointed as a director in terms of section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its Ind AS financial statements - Refer Note 41 to the Ind AS financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. As per books of accounts of the Company and as represented by the management of the Company, the Company did not have cash balance as on November 8, 2016 and December 30, 2016 and has no cash dealings during this period- Refer Note 42 to the Ind AS financial statements

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005


per Sharwan Jalan

Partner

Membership Number: 102102

Place of Signature: Mumbai

Date: April 26, 2017



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Annexure 1 referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our report of even date.

Re: Aditya Birla Money Mart Limited ("the Company")

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (i) (b) Fixed assets have been physically verified by the management during the year and no material discrepancies were identified on such verification.
- (i) (c) According to the information and explanations given by the management, there are no immovable properties, included in property, plant and equipment of the company and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.
- (ii) The Company's business does not involve inventories and, accordingly, the requirements under paragraph 3(ii) of the Order are not applicable to the Company.
- (iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii)(a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.
- (iv) In our opinion and according to the information and explanations given to us, provisions of section 185 and 186 of the Companies Act 2013 in respect of loans to directors including entities in which they are interested and in respect of loans and advances given, investments made and, guarantees, and securities given have been complied with by the company.
- (v) The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and as explained, the Company is not in the business of sale of any goods. Therefore, in our opinion, the provisions of clause 3(vi) of the Order are not applicable to the Company.
- (vii) (a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases.
- (vii) (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, , service tax, sales-tax, duty of custom, duty of excise, value added tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
- (vii) (c) According to the records of the Company, the dues of income-tax, sales-tax, service tax, duty of custom, duty of excise , value added tax and cess on account of any dispute, are as follows:

Name of the statute	Nature of the dues	Amount (Rs)	Period to which the amount relates	Forum where the dispute is pending	Remarks, if any
Finance Act, 1994	Service Tax	9,05,673	July 2003 to October 2005	Central Excise and Service Tax Appellate Tribunal	Appeal to be filed



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- (viii) In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowing to a financial institution, bank or government or dues to debenture holders.
- (xi) According to the information and explanations given by the management, the Company has not raised any money way of initial public offer / further public offer / debt instruments) and term loans hence, reporting under clause (ix) is not applicable to the Company and hence not commented upon.
- (x) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the company or no fraud on the company by the officers and employees of the Company has been noticed or reported during the year.
- (xi) According to the information and explanations given by the management, the managerial remuneration has been paid / provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.
- (xii) In our opinion, the Company is not a nidhi company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.
- (xiii) According to the information and explanations given by the management, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of sec 177 are not applicable to the company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Act is not applicable to the Company and hence not commented upon.
- (xiv) According to the information and explanations given to us and on an overall examination of the balance sheet, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the company and, not commented upon.
- (xv) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.
- (xvi) According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

For S.R. Batliboi & CO. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005



per Shrawan Jalan

Partner

Membership Number: 102102

Place of Signature: Mumbai

Date: April 26, 2017



ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF ADITYA BIRLA MONEY MART LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Aditya Birla Money Mart Limited ("the Company") as of March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



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Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **S.R. Batliboi & Co. LLP**

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005



per **Shrawan Jalan**

Partner

Membership Number: 102102

Place of Signature: Mumbai

Date: April 26, 2017



ADITYA BIRLA MONEY MART LIMITED

BALANCE SHEET AS AT 31ST MARCH 2017

Particulars	Notes	As at March 31,2017 Rs.	As at March 31,2016 Rs.	As at April 01,2015 Rs.
ASSETS				
Non Current assets				
(a) Property, Plant and Equipment	3	354,991	10,406,588	11,173,780
(b) Other Intangible assets	4	8,649	4,303,748	5,362,469
(c) Intangible assets under development		-	764,731	905,859
(d) Investments in Subsidiary	5(a)	124,390,490	124,390,490	4,900,000
(e) Financial Assets				
(i) Non-current investments	5(b)	151,377,814	132,351,741	-
(ii) Loans	6(a)	-	8,575,865	216,913,743
(f) Other Non Current Assets	9(a)	-	3,641,905	2,953,073
Total Non Current Assets(A)		276,131,944	284,435,068	242,208,924
Current assets				
(a) Financial Assets				
(i) Current Investments	5(c)	-	-	37,909,690
(ii) Trade and other receivables	7	513,000	59,422,484	53,797,106
(iii) Cash and cash equivalents	8	649,872	32,887,164	34,350,340
(iv) Loans	6(b)	23,244,932	16,804,398	8,674,107
(b) Assets for Current Tax		123,774	69,983,851	48,167,001
(c) Other current assets	9(b)	157,528	20,347,892	34,636,294
Total Current Assets(B)		24,689,106	199,445,789	217,534,538
Total assets(A+B)		300,821,050	483,880,857	459,743,462
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	10	1,000,000	200,000,000	200,000,000
(b) Other Equity	11	(36,210,351)	(1,188,287,651)	(995,060,621)
Total equity(C)		(35,210,351)	(988,287,651)	(795,060,621)
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	12(a)	285,040,774	1,312,829,716	718,321,880
(ii) Other Financial Liabilities	13(a)	-	2,625,116	2,376,290
(b) Other non current liabilities (non financial)	14(a)	-	5,558,045	8,185,442
Total Non Current Liabilities		285,040,774	1,321,012,877	728,883,612
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	12(b)	39,906,052	35,000,000	-
(ii) Trade and Other Payables	15	1,264,182	93,038,531	115,610,503
(iii) Other Financial Liabilities	13(b)	9,676,208	445,151	384,793,510
(b) Other Current Liabilities (non financial)	14(b)	121,147	8,909,218	9,169,154
(c) Provisions	16	23,038	13,762,731	16,347,304
Total Current Liabilities		50,990,627	151,155,631	525,920,471
Total Liabilities (D)		336,031,401	1,472,168,508	1,254,804,083
Total Equity and Liabilities (C+D)		300,821,050	483,880,857	459,743,462

Contingent Liabilities and Capital Commitments 36 & 37

Summary of Significant Accounting Policies 2.1

The accompanying Notes are an integral part of the Financial Statements

As per our report of even date

For S R BATLIBOI & CO. LLP
ICAI Firm registration No: 301003E/E300005
Chartered Accountants

per Shrawan Jalan
Partner
Membership No: 102102

Place : Mumbai
Date: 26.04.2017

For and on behalf of the Board of Directors of
Aditya Birla Money Mart Limited

B N Puranmaha
Director
DIN : 00007432

Preeti Gupta
Director
DIN : 07118798



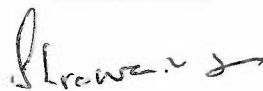
ADITYA BIRLA MONEY MART LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2017

PARTICULARS	Notes	For the year ended March 31,2017 Rs.	For the year ended March 31,2016 Rs.
Continuing operations			
Revenue from Operations	17	1,140,765	568,000
Other Income	18	20,050,454	20,002,409
Total Revenue		21,191,219	20,570,409
Expenses			
Employee benefits expenses	19	2,977,551	2,085,902
Depreciation and amortisation expenses	20	96,990	12,911
Finance Cost	21	27,040,292	125,114,827
Other expenses	22	2,759,259	2,034,303
Total Expenses		32,874,092	129,247,943
Profit / (Loss) before tax		(11,682,873)	(108,677,534)
Tax expenses			
Current Tax		-	-
Deferred Tax (Refer Note No. 38)		-	-
Profit/ (Loss) after tax from Continuing operations		(11,682,873)	(108,677,534)
Discontinued operations			
Profit/(loss) before tax for the year from discontinued operations	34	-	(83,977,177)
Loss for the year from discontinued operations		-	(83,977,177)
Loss for the year		(11,682,873)	(192,654,711)
Other Comprehensive Income Statement			
A (i) Items that will be reclassified to profit or loss	25		
(ii) Income tax relating to items that will be reclassified to profit or loss			
B (i) Items that will not be reclassified to profit or loss			
- Remeasurement gains/losses on defined benefit plans		(30,163)	
(ii) Income tax relating to items that will not be reclassified to profit or loss			
C (i) Items that will not be reclassified to profit or loss			
- Remeasurement gains/losses related to discontinued business			(572,319)
Other Comprehensive Income for the Year		(30,163)	(572,319)
Total Comprehensive Income		(11,713,036)	(193,227,030)
Earning per Equity Share for Continuing Business			
Basic Earnings per Share - Rs.	26	(116.83)	(5.43)
Diluted Earnings per Share - Rs.	26	(116.83)	(5.43)
(Face Value of Rs 10/- each)			
Earning per Equity Share for Discontinued Business			
Basic Earnings per Share - Rs.	34	-	(4.20)
Diluted Earnings per Share - Rs.	34	-	(4.20)
(Face Value of Rs 10/- each)			
Summary of Significant Accounting Policies	2.1		
The accompanying notes are an integral part of the financial statements			

As per our report of even date

For S R BATLIBOI & CO. LLP
ICAI Firm registration No: 301003E/E300005
Chartered Accountants



per Shrawan Jalan
Partner
Membership No: 102102

Place : Mumbai
Date: 26.04.2017



For and on behalf of the Board of Directors of Aditya Birla
Money Mart Limited



B N Purnamalka
Director
DIN : 00007432



Preeti Gupta
Director
DIN : 07118798

Aditya Birla Money Mart Limited

For the Year ended March 2017

Statement of changes in Equity for the year ended 31 March 2017

a. Equity Share Capital

	Number of shares No.	Amount Rs.
As at 1 April 2015	20,000,000	200,000,000
Issued during the year	-	-
Bought back during the year	-	-
As at 31 March 2016	20,000,000	200,000,000
Issued during the year	(19,900,000)	(199,000,000)
Capital reduction during the year	100,000	1,000,000
As at 31 March 2017		

b. Other Equity

Equity Component	Reserves and Surplus			Items of OCI		Total
	Capital Redemption Reserve	General Reserve	Retained earnings	Capital reserve	FVOCI Reserve	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
As at 1 April 2015	28,250,000	3,159,300	(1,691,911,922)	-	-	(995,060,621)
Profit for the Year	-	-	(192,654,711)	-	-	(192,654,711)
Other comprehensive income	-	-	(572,319)	-	-	(572,319)
Total comprehensive income	-	-	(193,227,030)	-	-	(193,227,030)
As at 31 March 2016	28,250,000	3,159,300	(1,885,138,952)	-	-	(1,188,287,651)
Profit for the Year	-	-	(11,682,873)	-	-	(11,682,873)
Other comprehensive income	-	-	(30,163)	-	-	(30,163)
Total comprehensive income	-	-	(11,713,036)	-	-	(11,713,036)
Adjustment due to Demerger(Refer Note No. 34)	(557,057,741)	-	1,566,849,860	153,998,217	-	153,998,217
Adjustment due to Capital Reduction(Refer Note No. 35)	108,384,260	28,250,000	(330,002,128)	153,998,217	-	1,009,792,119
As at 31 March 2017						(36,210,351)

As per our report of even date

For S R BATLIBOI & CO. LLP
ICAI Firm registration No: 301003E/E300005
Chartered Accountants



[Signature]

per Shrawan Jalan
Partner
Membership No: 102102
Place : Mumbai
Date: 26.04.2017

For and on behalf of the Board of Directors of
Aditya Birla Money Mart Limited

[Signature]
B N Parmar
Director
DIN : 00007432

[Signature]
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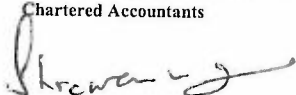
ADITYA BIRLA MONEY MART LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2017

Particulars	As at March 31,2017 Rs.	As at March 31,2016 Rs.
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax from Continuing Operations		
Non Cash Adjustments to reconcile Profit/(Loss) before tax to Net Cash Flows :	(11,682,873)	(108,677,534)
Depreciation / Amortisation	96,990	12,911
Interest Income on Deposit	(61,054)	-
Interest Income on Loan	(852,824)	(11,085,178)
Interest Income on Debentures	(19,124,823)	(8,917,232)
Interest on loan and Debentures	3,534,033	10,645,046
Interest Expense	23,506,259	114,469,782
Operating Profit before Working Capital Changes from Continuing operations	(4,584,292)	(3,552,205)
Movements in Working Capital		
Increase / (Decrease) in Trade Payables	724,182	(352,425)
Increase / (Decrease) in Other Current Financial Liabilities	9,676,208	-
Increase / (Decrease) in Other Current Liabilities(Non Financial)	121,147	10,006
Increase / (Decrease) in Short Term Provisions	(185,149)	122,156
Decrease / (Increase) in Trade Receivables	(433,927)	260,614
Decrease / (Increase) in Long Term Loans	-	200,844,970
Decrease / (Increase) in Short Term Loans	(23,134,932)	(82,581)
Decrease / (Increase) in Assets for Current Tax	(123,774)	-
Decrease / (Increase) in Other Current Assets	(162,946)	-
Cash Generated from / (used in) Operations from Continuing operations	(18,103,483)	197,250,535
Cash Generated from / (used in) Operations from Discontinued operations	-	(95,629,383)
Net Cash Flow from / (used in) Operations	(A) (18,103,483)	101,621,152
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets - Tangible	(425,236)	-
Investment in ABMIAS Debenture	-	(242,925,000)
Interest Income	1,012,630	11,085,178
Net Cash Flow from / (used in) Investing Activities from Continuing operations	(B) 587,394	(231,839,822)
Net Cash Flow from / (used in) Investing Activities from Discontinued operations	-	34,314,121
Net Cash Flow from / (used in) Investing Activities	587,394	(197,525,701)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	21,699,994	18,206,058
Repayment of borrowings	-	(233,058,324)
Proceeds from issue of debenture	-	260,086,600
Interest on Unsecured Loan	(3,534,033)	(10,645,046)
Net Cash Flow from / (used in) Financing Activities from Continuing operations	(C) 18,165,961	34,589,288
Net Cash Flow from / (used in) Financing Activities from Discontinued operations	-	59,852,085
Net Cash Flow from / (used in) Financing Activities	18,165,961	94,441,373
D Net Increase / (Decrease) in Cash & Cash Equivalent	(A)+(B)+(C) 649,872	(1,463,176)
E Cash and Cash Equivalent at the beginning of the Year	-	34,350,340
F Cash and Cash Equivalent at the end of the Year	(D+E) 649,872	32,887,164
Components of Cash and Cash Equivalents :		
With Banks in Current Account	649,872	18,987,164
With Banks in Deposit Account	-	13,900,000
Total Cash and Cash Equivalents	649,872	32,887,164

Summary of Significant Accounting Policies

2.1

For S R BATLIBOI & CO. LLP
ICAI Firm registration No: 301003E/E300005
Chartered Accountants



per Shrawan Jalan
Partner
Membership No: 102102

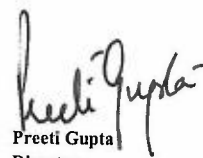
Place : Mumbai
Date: 26.04.2017



For and on behalf of the Board of Directors of Aditya Birla Money Mart Ltd.



B N Puranmalka
Director
DIN : 00007432



Preeti Gupta
Director
DIN : 07118798