

Ref: SECTL/2026 – 222

April 17, 2026

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
MUMBAI – 400 001

**National Stock Exchange of India Limited**  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1, G-Block,  
Bandra-Kurla Complex, Bandra (East)  
MUMBAI – 400 051

**Scrip Code: BSE – 532974**

**NSE – BIRLAMONEY**

**Sub: Outcome of the Board Meeting held on April 17, 2026**  
**(Commenced at: 4:50 P.M. and concluded at: 6:45 PM)**

Dear Sir / Madam,

This is to inform you that the Board of Directors of the Company at their Meeting held today i.e. April 17, 2026, has *inter-alia* considered and approved the Audited Financial Results of the Company for the Quarter and Financial Year ended March 31, 2026, as recommended by the Audit Committee.

Pursuant to the provisions of Regulation 30, 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, we enclose herewith the following:

1. Audited Financial Results for the Quarter and Financial Year ended March 31, 2026.
2. Auditors' Report issued by the Statutory Auditor of the Company for the Quarter and Financial Year ended March 31, 2026; and
3. Declaration w.r.t. the Auditors Report with Unmodified opinion in terms with Regulation 33 (3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

You are requested to kindly take the above information on records.

Thanking you,  
For **Aditya Birla Money Limited**

**Manisha Lakhotia**  
**Company Secretary and Compliance Officer**  
**Membership No. A46126**

Encl: a/a

**Aditya Birla Money Limited**

Sai Sagar, 2<sup>nd</sup> & 3<sup>rd</sup> Floor, Plot No. M-7,  
Thiru-Vi-Ka (SIDCO) Industrial Estate, Guindy, Chennai – 600 032

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CIN: L65993GJ1995PLC064810

**Registered Office:**  
Indian Rayon Compound,  
Veraval, Gujarat – 362 266

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rupees in Lakhs) Except per Share

Particulars	Quarter Ended			Year Ended	
	31st March, 2026	31st Dec, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	(Audited) (Refer Note 6)	(Unaudited)	(Audited) (Refer Note 6)	(Audited)	(Audited)
<b>1 Revenue from Operations</b>					
Interest Income	7,079.08	6,817.38	5,817.74	25,456.52	21,893.73
Fees and Commission Income	4,755.89	4,245.53	3,611.36	17,375.86	19,894.26
Net Gain on Fair Value Changes	1,144.74	894.15	516.46	4,026.72	3,526.51
<b>Total Revenue from Operations</b>	<b>12,979.66</b>	<b>11,958.06</b>	<b>9,945.56</b>	<b>46,869.10</b>	<b>45,314.50</b>
<b>2 Other Income</b>	<b>383.27</b>	<b>13.52</b>	<b>43.40</b>	<b>474.03</b>	<b>943.52</b>
<b>3 Total Income (1+2)</b>	<b>13,362.93</b>	<b>11,971.58</b>	<b>9,988.96</b>	<b>47,333.13</b>	<b>46,258.02</b>
<b>4 Expenses</b>					
(a) Finance costs	4,023.74	3,535.59	3,494.86	13,718.18	12,506.31
(b) Fees and Commission Expenses	2,118.33	1,864.43	1,388.21	7,328.28	7,984.82
(c) Impairment on financial instruments	50.86	34.96	43.02	100.46	48.68
(d) Employee benefits expense	2,619.51	2,411.83	2,266.57	10,820.56	9,330.60
(e) Depreciation and Amortisation Expense	295.52	307.36	254.82	1,174.35	978.42
(f) Other Expenses	1,683.44	1,582.78	1,276.85	6,007.73	5,154.39
<b>Total Expenses</b>	<b>10,791.40</b>	<b>9,836.95</b>	<b>8,724.33</b>	<b>39,149.56</b>	<b>36,093.22</b>
<b>5 Profit before exceptional items and tax (3-4)</b>	<b>2,571.53</b>	<b>2,134.63</b>	<b>1,264.63</b>	<b>8,183.57</b>	<b>10,164.80</b>
<b>6 Exceptional Items</b>					
Statutory Impact of new Labour Codes (Refer note 5)	-	(312.85)	-	(312.85)	-
<b>7 Profit before tax (5+6)</b>	<b>2,571.53</b>	<b>1,821.98</b>	<b>1,264.63</b>	<b>7,870.92</b>	<b>10,164.80</b>
<b>8 Tax Expense/(credit)</b>					
Current Tax	473.93	464.59	227.01	1,851.15	2,565.97
Deferred Tax/(credit)	224.36	(20.54)	105.03	216.42	35.60
Short/(Excess) Provision for Earlier Years	-	(44.24)	-	(44.24)	144.06
<b>Total Tax Expense</b>	<b>698.29</b>	<b>399.81</b>	<b>332.04</b>	<b>2,023.33</b>	<b>2,745.72</b>
<b>9 Profit after tax for the period (7-8)</b>	<b>1,873.24</b>	<b>1,422.17</b>	<b>932.59</b>	<b>5,847.59</b>	<b>7,419.08</b>
<b>10 Other Comprehensive Income (OCI)</b>					
(i) Items that will not be reclassified to profit or loss in subsequent periods	66.85	(98.08)	(81.78)	629.88	(102.31)
(ii) Income tax relating to items that will not be reclassified to profit and loss	23.56	(18.67)	(20.58)	65.53	(25.75)
<b>Other Comprehensive Income (Net of Tax) (III)</b>	<b>43.29</b>	<b>(79.41)</b>	<b>(81.20)</b>	<b>564.35</b>	<b>(76.55)</b>
<b>11 Total Comprehensive Income (9+10)</b>	<b>1,916.53</b>	<b>1,342.76</b>	<b>871.39</b>	<b>6,411.94</b>	<b>7,342.52</b>
<b>12 Paid Up Equity Share Capital</b> (Face Value of Re.1 each)	<b>565.09</b>	<b>565.09</b>	<b>565.09</b>	<b>565.09</b>	<b>565.09</b>
<b>13 Reserves excluding Revaluation Reserve /Other Equity</b>	<b>29,460.18</b>	<b>27,543.64</b>	<b>23,048.24</b>	<b>29,460.18</b>	<b>23,048.24</b>
<b>14 Securities premium account</b>	<b>565.75</b>	<b>565.75</b>	<b>565.75</b>	<b>565.75</b>	<b>565.75</b>
<b>15 Outstanding Debt</b>	<b>2,17,928.54</b>	<b>2,08,430.64</b>	<b>1,87,849.82</b>	<b>2,17,928.54</b>	<b>1,87,849.82</b>
<b>16 Debt equity ratio (No. of Times)</b>	<b>7.26</b>	<b>7.42</b>	<b>7.11</b>	<b>7.26</b>	<b>7.11</b>
<b>17 Debt service coverage ratio<sup>5</sup></b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>
<b>18 Interest service coverage ratio (No. of Times)</b>	<b>1.72</b>	<b>1.61</b>	<b>1.44</b>	<b>1.67</b>	<b>1.90</b>
<b>19 Outstanding redeemable preference shares (Nos. in Lakhs)</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>
<b>20 Outstanding redeemable preference shares (Values)</b>	<b>10,434.20</b>	<b>10,243.11</b>	<b>9,778.44</b>	<b>10,434.20</b>	<b>9,778.44</b>
<b>21 Capital redemption reserve/debenture redemption reserve</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>
<b>22 Net Worth (Note 4)</b>	<b>30,025.27</b>	<b>28,108.73</b>	<b>23,613.33</b>	<b>30,025.27</b>	<b>23,613.33</b>
<b>23 Current ratio</b>	<b>1.04</b>	<b>1.05</b>	<b>1.06</b>	<b>1.04</b>	<b>1.06</b>
<b>24 Long term debt to working capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>25 Bad debts to account receivable ratio</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>26 Current liability ratio</b>	<b>0.98</b>	<b>0.98</b>	<b>0.97</b>	<b>0.98</b>	<b>0.97</b>
<b>27 Total debts to total assets (%)</b>	<b>62.87%</b>	<b>68.04%</b>	<b>67.93%</b>	<b>62.87%</b>	<b>67.93%</b>
<b>28 Debtors turnover ratio *</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>
<b>29 Inventory turnover *</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>
<b>30 Operating margin (%)</b>	<b>19.81%</b>	<b>15.24%</b>	<b>12.72%</b>	<b>16.80%</b>	<b>22.43%</b>
<b>31 Net profit margin (%)</b>	<b>14.43%</b>	<b>11.89%</b>	<b>9.38%</b>	<b>12.48%</b>	<b>16.37%</b>
<b>32 Earnings per Equity Share of Re. 1/- each</b>					
Basic - Rs.	3.31	2.52	1.65	10.35	13.13
Diluted - Rs.	3.31	2.52	1.65	10.35	13.13
	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)	(Annualised)



SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED AS AT MARCH 31, 2026

1	Segment Revenue	Quarter Ended			Year Ended	Year Ended
		31st March, 2026	31st Dec, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		(Audited) (Refer Note 6)	(Unaudited)	(Audited) (Refer Note 6)	(Audited)	(Audited)
	Broking	9,880.72	9,212.92	7,807.62	35,532.42	37,001.72
	Wholesale debt market	3,034.01	2,671.13	2,067.38	11,038.61	7,997.62
	Others	64.93	74.01	70.56	288.07	315.16
	<b>Total Segment Revenue from Operations (Net)</b>	<b>12,979.66</b>	<b>11,958.06</b>	<b>9,945.56</b>	<b>46,859.10</b>	<b>45,314.50</b>
2	Segment Results	Quarter Ended			Year Ended	Year Ended
		31st March, 2026	31st Dec, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		(Audited) (Refer Note 6)	(Unaudited)	(Audited) (Refer Note 6)	(Audited)	(Audited)
	Broking	875.32	608.08	745.69	2,480.19	6,448.16
	Wholesale debt market	1,344.41	1,207.39	495.16	4,967.34	2,867.88
	Others	(31.47)	(7.01)	(19.62)	(50.64)	(94.56)
	<b>Total Segment Result</b>	<b>2,188.26</b>	<b>1,808.46</b>	<b>1,221.23</b>	<b>7,396.89</b>	<b>9,221.28</b>
	Add: Other Income	383.27	13.52	43.40	474.03	943.52
	<b>Profit Before Tax</b>	<b>2,571.53</b>	<b>1,821.98</b>	<b>1,264.63</b>	<b>7,870.92</b>	<b>10,164.80</b>
3	Segment Assets	Quarter Ended			Year Ended	Year Ended
		31st March, 2026	31st Dec, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		(Audited) (Refer Note 6)	(Unaudited)	(Audited) (Refer Note 6)	(Audited)	(Audited)
	Broking	2,59,337.21	2,22,157.44	1,71,937.25	2,59,337.21	1,71,937.25
	Wholesale debt market	84,641.96	81,501.43	72,742.56	84,641.96	72,742.56
	Others	32.65	31.43	26.60	32.65	26.60
	<b>Total Segment Assets</b>	<b>3,44,011.82</b>	<b>3,03,690.30</b>	<b>2,44,706.41</b>	<b>3,44,011.82</b>	<b>2,44,706.41</b>
	Add: Unallocated Corporate Assets	2,606.76	2,648.63	2,394.06	2,806.76	2,394.06
	<b>Total Assets</b>	<b>3,46,618.58</b>	<b>3,06,338.93</b>	<b>2,47,100.47</b>	<b>3,46,618.58</b>	<b>2,47,100.47</b>
4	Segment Liabilities	Quarter Ended			Year Ended	Year Ended
		31st March, 2026	31st Dec, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		(Audited) (Refer Note 6)	(Unaudited)	(Audited) (Refer Note 6)	(Audited)	(Audited)
	Broking	2,33,880.96	1,97,192.55	1,50,588.20	2,33,880.96	1,50,588.20
	Wholesale debt market	82,694.68	80,892.68	72,871.74	82,694.68	72,871.74
	Others	17.67	58.07	27.20	17.67	27.20
	<b>Total Segment Liabilities</b>	<b>3,16,593.31</b>	<b>2,78,143.30</b>	<b>2,23,487.14</b>	<b>3,16,593.31</b>	<b>2,23,487.14</b>
	Add: Unallocated Corporate Liabilities	-	86.90	-	-	-
	<b>Total Liabilities</b>	<b>3,16,593.31</b>	<b>2,78,230.20</b>	<b>2,23,487.14</b>	<b>3,16,593.31</b>	<b>2,23,487.14</b>



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Statement of Assets and Liabilities as at March 31, 2026		
Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
(a) Cash and Cash Equivalents	9,796.75	6,302.65
(b) Bank Balance other than (a) above	1,06,789.22	93,020.35
(c) Investment in Securities	81,835.02	71,675.56
(d) Trade and Other Receivables	4,342.66	2,977.47
(e) Loans	1,03,814.75	60,945.50
(f) Other Financial Assets	29,969.49	3,273.27
<b>Sub-Total</b>	<b>3,36,547.89</b>	<b>2,38,194.80</b>
<b>Non-Financial Assets</b>		
(a) Current Tax Assets (Net)	1,815.46	1,367.77
(b) Deferred tax assets (Net)	791.30	1,026.29
(c) Property, Plant and Equipment	1,407.70	1,190.61
(d) Right to use of Assets	2,372.15	2,199.54
(e) Other Intangible assets	428.92	463.66
(f) Intangible assets under development	7.08	7.08
(g) Other non-Financial assets	3,248.08	2,650.72
<b>Sub-Total</b>	<b>10,070.69</b>	<b>8,905.67</b>
<b>Total assets</b>	<b>3,46,618.58</b>	<b>2,47,100.47</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
(a) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	7.82	1.10
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2,271.19	1,723.96
(b) Debt Securities	1,97,494.34	1,58,071.38
(c) Borrowings (Other than Debt Securities)	10,000.00	-
(d) Subordinated Liabilities	10,434.20	9,778.44
(e) Lease Liability	2,632.91	2,434.31
(f) Other Financial Liabilities	89,740.07	46,650.37
<b>Sub- Total</b>	<b>3,12,580.53</b>	<b>2,18,659.56</b>
<b>Non Financial Liabilities</b>		
(a) Provisions	2,876.38	3,615.84
(b) Other Non Financial Liabilities	1,136.40	1,211.74
<b>Sub- Total</b>	<b>4,012.78</b>	<b>4,827.58</b>
<b>Equity</b>		
(a) Equity Share capital	565.09	565.09
(b) Other Equity	29,460.18	23,048.24
<b>Total equity</b>	<b>30,025.27</b>	<b>23,613.33</b>
<b>Total Equity and Liabilities</b>	<b>3,46,618.58</b>	<b>2,47,100.47</b>



## Statement of Cash Flows

Particulars	Year Ended	Year Ended
	March 31, 2026	March 31, 2025
<b>Cash flow from operating activities</b>		
Profit before tax	7,870.92	10,164.80
<b>Non-cash adjustment to reconcile profit before tax to net cash flows</b>		
Depreciation/ amortization	1,174.25	978.42
(Gain)/Loss on sale of Property, plant and equipment	(0.44)	1.07
Impairment on Financial Instruments	100.46	48.68
Gain on Termination of Lease	(14.58)	(15.87)
Net Gain on sale of Investments (Mutual Fund)	(174.87)	(553.67)
Interest Income on financial assets held at amortised cost(Security Deposits)	(56.89)	(29.24)
Finance cost	13,718.18	12,596.31
<b>Operating profit before working capital changes</b>	<b>22,817.13</b>	<b>23,189.50</b>
<b>Movements in working capital :</b>		
Increase/(decrease) in trade payables & Provisions	1.09	(1,200.95)
Increase/(decrease) in other financial liabilities & non-financial liabilities	43,014.36	(1,175.66)
(Increase)/decrease in trade and other receivables	(1,465.65)	3,039.80
Increase in loans	(42,634.28)	(855.91)
Increase in Investment in Securities	(9,716.19)	(28,678.38)
Increase in other bank balance other than Cash & Cash Equivalents	(13,768.87)	(5,780.24)
(Increase)/decrease in other financial assets & non-financial assets	(27,453.11)	1,873.02
<b>Cash used in operations</b>	<b>(29,405.50)</b>	<b>(9,589.80)</b>
Direct taxes paid (net of refunds)	2,320.13	3,050.17
<b>Net cash used in operating activities (A)</b>	<b>(31,725.63)</b>	<b>(12,619.97)</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, Plant and Equipment, including CWIP and capital advances	(763.30)	(714.31)
Proceeds from sale of Property, Plant and Equipment	20.88	59.70
Net Proceeds from Mutual Fund transactions	174.87	553.67
<b>Net cash used in investing activities (B)</b>	<b>(567.55)</b>	<b>(100.94)</b>
<b>Cash flows from financing activities</b>		
Payments towards Lease liabilities (including interest thereon)	(768.22)	(640.08)
Net Short-term borrowings	49,422.96	29,805.25
Interest paid	(12,867.46)	(11,852.45)
<b>Net cash generated from financing activities (C)</b>	<b>35,787.28</b>	<b>17,312.72</b>
<b>Net Increase in cash and cash equivalents (A + B + C)</b>	<b>3,494.10</b>	<b>4,591.81</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>6,302.65</b>	<b>1,710.84</b>
<b>Cash and cash equivalents as at the end of the year</b>	<b>9,796.75</b>	<b>6,302.65</b>
<b>Components of cash and cash equivalents</b>		
With banks - Current Accounts	9,796.75	6,302.65
<b>Total cash and cash equivalents</b>	<b>9,796.75</b>	<b>6,302.65</b>

## Notes:

- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on April 17, 2026.
- 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 Net Worth is calculated as per Regulation 2(1)(s) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section 2(57) of the Companies Act, 2013.
- The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as Statutory Impact of new Labour Codes under Exceptional Items. The incremental impact consisting of gratuity of 2.78 crore and compensated absences of 0.34 crore primarily arises due to change in wage definition.



6. Figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the third quarter of the relevant financial year which were subject to limited review by the auditors.

7. Information as required pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

a. Formulae for Computation of Ratios are as follows:

(i) Debt-Equity Ratio	Total Debt (excluding Lease Liabilities)/Total Equity
(ii) Interest Service Coverage Ratio	Profit Before Tax + Interest + Depreciation - Extraordinary income and expense/ Interest & Finance Charges
(iii) Current Ratio	Current Assets/ Current Liability
(iv) Long Term Debt to Working Capital	Long Term Debt (excluding Lease Liabilities)/ Working Capital
(v) Bad Debts to Account Receivable Ratio	Bad Debts/ Average Trade Receivables
(vi) Current Liability Ratio	Current Liability/ Total Liability
(vii) Total Debts to Total Assets	Total Debt(excluding Lease Liabilities)/ Total Assets
(viii) Operating Margin Ratio	Profit Before Tax/ Revenue from Operations
(ix) Net Profit Margin Ratio	Profit After Tax/ Revenue from Operations

b. <sup>1</sup> Given the nature of the company's business this ratio is not considered to be applicable.

c. <sup>5</sup> Debt Service Coverage Ratio (DSCR) is not applicable as the Company does not have any long-term debt obligations.

8. The previous period figures have been regrouped/rearranged wherever necessary.

By Order of the Board

For Aditya Birla Money Limited

*P. Mehta*

Pinky Mehta

Director

DIN: 00020429

Place: Mumbai

Date: April 17, 2026



Ref: SECTL/2026 – 223

April 17, 2026

**BSE Limited**  
**Phiroze Jeejeebhoy Towers,**  
**Dalal Street,**  
**MUMBAI – 400 001**

**National Stock Exchange of India Limited**  
**Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1, G-Block,**  
**Bandra-Kurla Complex, Bandra (East)**  
**MUMBAI – 400 051**

**Scrip Code: BSE – 532974**

**NSE – BIRLAMONEY**

**Sub: Declaration under Regulation 33 (3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015- Auditors' Report with unmodified opinion**

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Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Deloitte Haskins & Sells LLP, Chartered Accountants (Firm Registration No. 117366W/W-100018), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the Financial Year ended March 31, 2026.

You are requested to kindly take the above information on records.

Thanking you,  
For **Aditya Birla Money Limited**

**PINKY ATUL MEHTA** Digitally signed by  
PINKY ATUL MEHTA  
Date: 2026.04.17  
18:47:27 +05'30'

**Pinky Mehta**  
**Director**  
**DIN: 00020429**

**Aditya Birla Money Limited**  
Sai Sagar, 2<sup>nd</sup> & 3<sup>rd</sup> Floor, Plot No. M-7,  
Thiru-Vi-Ka (SIDCO) Industrial Estate, Guindy, Chennai – 600 032

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www.stocksandsecurities.adityabirlacapital.com  
CIN: L65993GJ1995PLC064810

**Registered Office:**  
Indian Rayon Compound,  
Veraval, Gujarat – 362 266

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS  
AND REVIEW OF QUARTERLY FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
ADITYA BIRLA MONEY LIMITED**

**Opinion and Conclusion**

We have (a) audited the Financial Results for the year ended March 31, 2026 and (b) reviewed the Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2026" of **ADITYA BIRLA MONEY LIMITED** (the "Company") (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

**(a) Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

**(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2026**

With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



# Deloitte Haskins & Sells LLP

## **Basis for Opinion on the Audited Financial Results for the year ended March 31, 2026**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

## **Management's and Board of Directors' Responsibilities for the Statement**

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33, and Regulation 52(4) of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

## **Auditor's Responsibilities**

### **(a) Audit of the Financial Results for the year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.



# Deloitte Haskins & Sells LLP

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52(4) of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



# Deloitte Haskins & Sells LLP

## (b) Review of the Financial Results for the quarter ended March 31, 2026

We conducted our review of the Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Other Matter

The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

**For DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants  
Firm's Registration No. 117366W/W-100018



A handwritten signature in black ink, appearing to be 'Mukesh Jain'.

Mukesh Jain  
Partner  
Membership No. 108262  
UDIN: 26108262LTXYUQ3731

Place: Mumbai  
Date: April 17, 2026

**CERTIFIED TRUE COPY OF THE RESOLUTIONS PASSED BY THE BOARD OF DIRECTORS OF ADITYA BIRLA MONEY LIMITED AT THEIR MEETING HELD ON FRIDAY, APRIL 17, 2026 AT 04:50 PM AT THE BOARD ROOM, 16<sup>TH</sup> FLOOR, ONE WORLD CENTRE, TOWER 1, JUPITER MILLS COMPOUND, 841, SENAPATI BAPAT MARG, PRABHADEVI, MUMBAI- 400 013, WITH FACILITY TO ATTEND VIA AUDIO VISUAL MEANS/ VIDEO CONFERENCING.**

**Approval of Audited Financial Statements and Financial Results for the Quarter and Financial Year ended March 31, 2026, along with the Auditor's Report**

**"RESOLVED THAT** as recommended by the Audit Committee, the Audited Financial Statements comprising the Balance Sheet as at March 31, 2026 and the Statement of Profit & Loss for the year ended on that date together with schedules annexed thereto, notes forming part thereof, cash flow statements and the auditor's reports thereon, prepared as per IND AS based on book value and on fair valuation, be and are hereby approved and the said Audited Annual Financial Statements be issued to the members of the Company and further be placed before the Members for their Adoption at the ensuing Annual General Meeting of the Company.

**RESOLVED FURTHER THAT** as recommended by the Audit Committee and pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, the Audited Financial Results for the fourth Quarter and year ended March 31, 2026 along with Previous Quarter and corresponding Quarter of Previous Year as well as Previous Year ended March 31, 2025 along with Auditors Reports in the formats as prescribed under the SEBI circular dated 5<sup>th</sup> July, 2016 and Schedule III to the Companies Act, 2013 (including amendments thereof, if any) along with relevant notes for Submission to the Stock Exchanges be and are hereby approved by the Board of Directors.

**RESOLVED FURTHER THAT** pursuant to Regulation 47(1) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, the Audited Financial Results for the Quarter and year ended March 31, 2026, in the format specified in the regulations (including amendments thereof, if any) for publication in newspapers be and are hereby approved as recommended by the Audit Committee.

**RESOLVED FURTHER THAT** the Audited Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 be signed by Mrs. Pinky Mehta, Director of the Company and the same shall be published in newspapers as required under Listing Regulations, 2015, and the Company Secretary of the Company be and is authorized to file the same with the Stock Exchanges and to comply with the other requirements of the Listing Regulations as may be required in this connection.

**RESOLVED FURTHER THAT** pursuant to Section 134 of the Companies Act, 2013, Mrs. Pinky Mehta, Director, Mr. Shriram Jagetiya, Director, Mr. Ashok Suvarna, Chief Executive Officer, Mr. Ravindera Nahar, Chief Financial Officer and Ms. Manisha Lakhotia, Company Secretary, be and are hereby authorized to sign the Audited Financial Statements of the Company for the Financial Year ended March 31, 2026."

**CERTIFIED TRUE COPY**

**For ADITYA BIRLA MONEY LIMITED**

**Manisha Lakhotia  
Company Secretary and Compliance Officer  
Membership NO. A46126**

**Date: April 17, 2026  
Place: Mumbai**

**Aditya Birla Money Limited**

Sai Sagar, 2<sup>nd</sup> & 3<sup>rd</sup> Floor, Plot No. M-7,  
Thiru-Vi-Ka (SIDCO) Industrial Estate, Guindy, Chennai – 600 032

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**Registered Office:**  
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Veraval, Gujarat – 362 266