

Aditya Birla ARC Limited
Balance Sheet as at 31st March, 2018

₹ in Rs

Particulars	Note No.	As at 31st March 2018
EQUITY AND LIABILITIES		
(A) Shareholders' Funds		
Share Capital	3	1,080,000,000
Reserves and Surplus	4	(10,864,224)
Total Equity	Sub-Total - (A)	1,069,135,776
(B) Current Liabilities		
Other Current Liabilities	5	653,323
Short-term Provisions	6	1,036,070
Trade Payables (other than micro enterprises and small enterprises)	7	9,063,450
	Sub-Total - (B)	10,752,843
	TOTAL (A)+(B)	1,079,888,619
ASSETS		
(C) Non-Current Assets		
Fixed Assets		
Capital Work-in-Progress		1,661,044
	Sub-Total - (C)	1,661,044
(D) Current Assets		
Cash and cash equivalents	8	1,067,500,710
Short-term Loans and Advances	9	1,503,253
Other Current Assets	10	9,223,612
	Sub-Total - (D)	1,078,227,575
	TOTAL (C)+(D)	1,079,888,619

Significant Accounting Policies

2

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

As per our Report even date

For S.R. BATLIBOI & CO. LLP

Chartered Accountants

ICAI Firm registration no. 301003E /E300005

Shrawan Jalan

Per Shrawan Jalan
 Partner
 Membership No. 102102

Mumbai

Date: April 26, 2018



For and on behalf of the Board of Directors

Aditya Birla ARC Limited



Tushar Shah

Tushar Shah
 Director

DIN: 07504267

Anantha Subrahmanya Dhananjaya

Anantha Subrahmanya Dhananjaya
 Director

DIN: 017AA569

Aditya Birla ARC Limited**Statement of Profit and Loss for the period March 10, 2017 to 31st March, 2018 ("the period")**

₹ in Rs

Particulars	Note No.	For the period ended from March 10, 2017 to March 31, 2018
Other Income	11	Audited 9,320,518
Total Revenue		9,320,518
Expenses		
Other Expenses	12	17,570,481
Finance Cost	13	76,285
Total Expenses		17,646,766
Loss Before Tax		(8,326,248)
Tax Expenses		
Current Tax		2,537,976
Loss for the period		(10,864,224)

Basic Earnings Per Share (₹)	14	(0.85)
Diluted Earnings per Share (₹) (Face Value of ₹ 10/- each)	14	(0.85)

Significant Accounting Policies

2

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

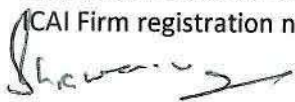
As per our Report even date

For S.R. BATLIBOI & CO. LLP

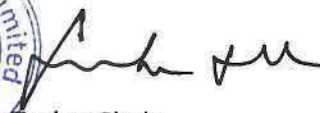
Chartered Accountants

CAI Firm registration no. 301003E /E300005

For and on behalf of the Board of Directors

Aditya Birla ARC Limited


Per Shrawan Jalan
Partner
Membership No. 102102

Tushar Shah
Director

DIN: 07504267



Anantha Subrahmanya Dhananjaya
Director

DIN: 01744569

Mumbai

Date: April 26, 2018



Aditya Birla ARC Limited

Cash flow Statement for the period March 10, 2017 to 31st March, 2018 ("the period")

₹ in Rs

PARTICULARS	For the period ended from March 10, 2017 to March 31, 2018		
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		(8,326,248)	
Adjustments for :			
Interest Income	(9,320,518)	(9,320,518)	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(17,646,766)	
Adjustments for:			
Decrease / (Increase) in Loans & Advances	(1,503,253)		
Decrease / (Increase) in Other Assets	(9,223,612)		
Increase/(Decrease) in Trade Payables	9,063,450		
Increase / (Decrease) in Other Liabilities	653,323	(1,010,092)	
CASH GENERATED FROM OPERATIONS		(18,656,858)	
Income Taxes Refund/(Paid)		(1,501,906)	
NET CASH FROM OPERATING ACTIVITIES			(20,158,764)
CASH FLOW FROM INVESTING ACTIVITIES			
Capital work in progress		(1,661,044)	
Interest Income		9,320,518	
NET CASH (USED IN)/FROM INVESTING ACTIVITIES			7,659,474
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issuance of equity share capital		1,000,000,000	
Proceeds from Issuance of preference share capital		80,000,000	
NET CASH (USED IN)/FROM FINANCING ACTIVITIES			1,080,000,000
NET INCREASE IN CASH AND EQUIVALENTS			1,067,500,710
CASH AND CASH EQUIVALENTS (OPENING BALANCE)			-
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)			1,067,500,710

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard (AS) - 3 'Cash Flow Statements' notified under Section 133 of the Companies Act, 2013 read together with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies Accounting Standard Amendment Rule 2016.
2. Cash and cash equivalents in the balance sheet comprises of Cash in hand and Cash at bank.
3. The accompanying notes are an integral part of the financial statements.

As per our report even date

For **S.R. BATLIBOI & CO. LLP**

Chartered Accountants

ICAI Firm registration no. 301003E /E300005

Shrawan Jalan

Per Shrawan Jalan

Partner

Membership No. 102102



Mumbai

Date: April 26, 2018

For and on behalf of the Board of Directors

Aditya Birla ARC Limited



Tushar Shah

Tushar Shah

Director

DIN: 07504267

Anantha Subrahmanya Dhananjaya

Anantha Subrahmanya Dhananjaya

Director

DIN: 01744569