

Ref: No. ABCL/SD/MUM/2024-25/FEBRUARY/05

03 February 2025

BSE LimitedPhiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001**Scrip Code: 540691****Scrip ID: ABCAPITAL****National Stock Exchange of India Ltd**Exchange Plaza, 5th Floor,
Plot. C/1, G-Block,
Bandra-Kurla Complex,
Bandra (East),
Mumbai 400 051**Symbol: ABCAPITAL**

Dear Sir/ Madam,

Sub: Integrated Filing (Financial) for the quarter and nine-month period ended 31 December 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31 December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02 January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month ended 31 December 2024.

The above information is also available on the website of the Company www.adityabirlacapital.com

The above is for your information, records and dissemination please.

Thanking you,

Yours sincerely,

For **Aditya Birla Capital Limited****Santosh Haldankar****Company Secretary & Compliance Officer****Encl.: As above****Cc:****Luxembourg Stock Exchange**Market & Surveillance Dept.,
P.O. Box 165, L-2011 Luxembourg,
Grand Duchy of Luxembourg**Citi Bank N.A.**Custodial Services
FIFC, 11th Floor, C-54 & 55, G Block
Bandra Kurla Complex
Bandra (East), Mumbai 400 051**Citi Bank N.A.**Depositary Receipt Services
388 Greenwich Street
14th Floor, New York,
NY 10013**Listing Agent**Banque Internationale à Luxembourg SA
69 route d'Esch
L - 2953 Luxembourg
Grand Duchy of Luxembourg

A. Financial Results

Independent Auditors' Review Report on the Unaudited Consolidated Financial Results of Aditya Birla Capital Limited for the quarter and nine months ended December 31, 2024 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Aditya Birla Capital Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Aditya Birla Capital Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group"), and its share of the net profit / (loss) after tax and total comprehensive income of its associates and joint ventures, for the quarter and nine months ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("the Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making enquiries, primarily of Holding 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 Standards on Auditing 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. We also performed procedures in accordance with the circular No. CIR/CED/CMD/44/ 2019 dated March 29, 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the results of the entities mentioned in Annexure I to the Statement.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 prescribed under Section 133 of the Act, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim unaudited financial results of 14 subsidiaries included in the Statement, whose interim unaudited financial results reflect revenues (before consolidation adjustments) of Rs 4,624.55 crores and Rs. 13,480.70 crores, net profit after tax (before consolidation adjustments) of Rs. 645.81 crores and Rs. 2,111.92 crores and total comprehensive income (before consolidation adjustments) of Rs. 657.07 crores and Rs. 2,100.37 crores, for the quarter and nine months ended December 31, 2024, respectively, as considered in the Statement. These interim unaudited financial results have been reviewed by their respective other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

The interim financial results of 1 subsidiary, whose interim financial results reflect revenues (before consolidation adjustments) of Rs. 4,785.38 crores and Rs. 14,727.86 crores, net profit after tax (before consolidation adjustments) of Rs. 24.16 crores and Rs. 59.49 crores and total comprehensive income (before consolidation adjustments) of Rs. (20.05) crores and Rs. 66.01 crores, for the quarter and nine months ended December 31, 2024, respectively, as considered in the Statement, has been reviewed by us jointly with another auditor.

The Statement also includes the Group's share of profit after tax (net) of Rs. 62.44 crores and Rs. 222.60 crores and total comprehensive income of Rs. 57.48 crores and Rs. 235.22 crores for the quarter and nine months ended December 31, 2024, respectively, as considered in the Statement, in respect of 1 associate and 3 joint ventures. The interim unaudited financial results of these entities have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates and joint ventures, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.



7. The Statement includes Group's share of loss after tax (net) of Rs. 36.94 crores and Rs. 89.58 crores and total comprehensive loss of Rs. 40.70 crores and Rs. 77.12 crores for the quarter and nine months ended December 31, 2024, respectively of Aditya Birla Health Insurance Co. Limited ("ABHIL"). The joint statutory auditors of ABHIL have expressed an unmodified conclusion and have reported in the Other Matters section that:
- i. The actuarial valuation of liabilities in respect of Incurred but Not Reported (IBNR) and Incurred but Not Enough Reported (IBNER), Premium Deficiency and Free Look Reserve as at December 31, 2024, are the responsibility of the Company's Appointed Actuary and have been duly certified by the Appointed Actuary of the Company. The Appointed Actuary has also certified that the assumptions considered for such valuation are in accordance with the guidelines and norms prescribed by the IRDAI and the Institute of Actuaries of India in concurrence with the IRDAI;
 - ii. Other adjustments for the purpose of the Condensed Interim Financial Information confirmed by the Appointed Actuary in accordance with Indian Accounting Standard 104 on Insurance Contracts:
 - a) Grossing up and Classification of the Reinsurance Assets and;
 - b) Liability adequacy test as at the reporting dates.

We have relied upon the Appointed Actuary's certificate and representation made in this regard for forming our conclusion on the aforesaid mentioned items.

8. The Statement includes revenues (before consolidation adjustments) of Rs 4,785.38 crores and Rs. 14,727.86 crores, net profit after tax (before consolidation adjustments) of Rs. 24.16 crores and Rs. 59.49 crores and total comprehensive income / (loss) (before consolidation adjustments) of Rs. (20.05) crores and Rs. 66.01 crores, for the quarter and nine months ended December 31, 2024, respectively of Aditya Birla Sun Life Insurance Company Limited ("ABSLI"). The joint statutory auditors of ABSLI have expressed an unmodified conclusion and have reported in the Other Matters section that:

Determination of the following is the responsibility of the Company's Appointed Actuary (the "Appointed Actuary"):

- i. The actuarial valuation of liabilities for life policies in force and for policies in respect of which premium has been discontinued but liability exists as at December 31, 2024. The actuarial valuation of these liabilities has been duly certified by the Appointed Actuary and in his opinion, the assumptions for such valuation are in accordance with the guidelines and norms issued by the Insurance Regulatory and Development Authority of India ("IRDAI") and the Institute of Actuaries of India in concurrence with the IRDAI;
- ii. Other adjustments as at December 31, 2024 / for the quarter and nine months ended December 31, 2024 for the purpose of Reporting Pack confirmed by the Appointed Actuary in accordance with Indian Accounting Standard 104 - Insurance Contracts:
 - a) Assessment of contractual liabilities based on classification of contracts into insurance contracts and investment contracts;



- b) Valuation and Classification of Deferred Acquisition Cost and Deferred Origination Fees on investment Contracts;
- c) Grossing up and Classification of the Reinsurance Assets and;
- d) Liability Adequacy test as at the reporting dates.

We have relied upon Appointed Actuary's certificate in this regard for forming our conclusion on the aforesaid mentioned items.

Our conclusion is not modified in respect of matters reported in para 6 to 8.

9. As described in note 10 to the Statement, the figures for the quarter and nine months ended December 31, 2023 as reported in this Statement were reviewed by predecessor auditor who expressed an unmodified conclusion on those unaudited Consolidated Financial Results vide their Review Report dated February 01, 2024. Figures for the year ended March 31, 2024 as reported in this Statement were audited by predecessor auditor who expressed an unmodified opinion on those annual Consolidated Financial Results vide their audit report dated May 13, 2024.

Our conclusion on the Statement is not modified in respect of this matter.

For M M Nissim & Co LLP

Chartered Accountants

Firm Registration No: 107122W/W100672



Sanjay Khemani

Partner

Membership No. 044577

UDIN: 25044577BMOBDC5426



Mumbai

February 03, 2025

Annexure I

List of entities included in unaudited consolidated financial results.

Name of the entity	
Aditya Birla Capital Limited	Holding Company
Aditya Birla Finance Limited	Subsidiary
Aditya Birla Housing Finance Limited	Subsidiary
Aditya Birla Money Limited	Subsidiary
Aditya Birla Capital Digital Limited	Subsidiary
Aditya Birla Sun Life Insurance Company Limited	Subsidiary
Aditya Birla ARC Limited	Subsidiary
Aditya Birla Stressed Asset AMC Private Limited	Subsidiary
Aditya Birla Sun Life Pension Management Limited	Subsidiary
Aditya Birla Trustee Company Private Limited	Subsidiary
Aditya Birla PE Advisors Private Limited	Subsidiary
ABARC - AST - 008 - Trust	Subsidiary
ABARC - AST - 010 - Trust	Subsidiary
Aditya Birla Special situation Fund - 1	Subsidiary
Aditya Birla Financial Shared Services Limited (ABFSSL)	Subsidiary
Aditya Birla Money Mart Limited (ABMML) (Merged with ABFSSL w.e.f. 2 nd July 2024)	Subsidiary
Aditya Birla Capital Technology Services Limited (Merged with ABFSSL w.e.f. 2 nd July 2024)	Subsidiary
Aditya Birla Money Insurance Advisory Services Limited (Merged with ABMML w.e.f. 1 st July 2024)	Subsidiary
Aditya Birla Insurance Brokers Limited (Ceased to be subsidiary w.e.f. 30 th August 2024)	Subsidiary
Aditya Birla Sun Life Trustee Private Limited	Joint Venture
Aditya Birla Wellness Private Limited	Joint Venture
Aditya Birla Health Insurance Co. Limited	Joint Venture
Aditya Birla Sun Life AMC Limited	Associate



ADITYA BIRLA CAPITAL LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024

₹ crore

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 st Dec 2024 (Unaudited)	30 th Sept 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st Dec 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st March 2024 (Audited)
	Continuing Operations						
1	Revenue from Operations						
	(a) Interest Income	4,373.89	4,141.40	3,747.45	12,547.03	10,427.06	14,288.64
	(b) Dividend Income	-	0.01	0.01	0.55	0.02	2.72
	(c) Fees and Commission Income	163.91	208.44	214.00	551.11	591.92	797.47
	(d) Net Gain on Fair Value Changes	97.22	277.23	89.26	495.64	231.99	350.44
	(e) Net Gain on De-recognition of Financial Assets at Amortised Cost	53.96	44.25	28.78	111.67	38.75	58.98
	(f) Gain on Sale of Investment (Refer Note: 6 and 7)	10.89	202.90	-	229.91	-	486.43
	(g) Policyholders' Income from Life Insurance Operations (Refer Note: 4)	4,680.42	5,447.54	4,503.18	14,436.07	11,867.43	17,950.07
	(h) Sale of Services	1.06	0.24	1.82	3.97	3.96	6.09
	Total Revenue from Operations	9,381.35	10,322.01	8,584.50	28,375.95	23,161.13	33,940.84
2	Other Income	22.16	40.01	14.44	108.89	29.64	52.99
3	Total Income (1+2)	9,403.51	10,362.02	8,598.94	28,484.84	23,190.77	33,993.83
4	Expenses						
	(a) Finance Costs	2,496.32	2,369.12	1,997.42	7,109.33	5,495.21	7,616.87
	(b) Fees and Commission Expense	16.29	27.94	18.89	61.25	49.66	69.93
	(c) Impairment on Financial Instruments	387.75	356.76	347.15	1,121.52	1,005.01	1,352.60
	(d) Employee Benefits Expense	471.07	438.88	382.08	1,327.16	1,050.05	1,483.36
	(e) Policyholders' Expense of Life Insurance Operations (Refer Note: 4)	4,668.43	5,433.48	4,469.54	14,431.09	11,827.92	17,869.93
	(f) Depreciation and Amortisation Expense	63.71	60.02	48.82	178.09	136.13	188.37
	(g) Other Expenses	332.49	347.38	339.27	996.98	862.78	1,201.75
	Total Expenses	8,436.06	9,033.58	7,603.17	25,225.42	20,426.76	29,782.81
5	Profit Before Share of Associate and Joint Venture Companies and Tax (3-4)	967.45	1,328.44	995.77	3,259.42	2,764.01	4,211.02
6	Share of Profit of Associate and Joint Venture Companies	62.44	78.96	45.41	222.60	161.20	303.91
7	Profit Before Tax (5+6)	1,029.89	1,407.40	1,041.18	3,482.02	2,925.21	4,514.93
8	Tax Expense						
	Relating to other than revenue account of Life Insurance Policyholders						
	Current Tax	240.68	331.12	230.47	856.74	725.68	1,056.34
	Short/ (Excess) Provision for Current Tax Related to Earlier Years	1.57	0.55	(1.22)	2.12	(1.22)	(31.23)
	Deferred Tax	41.67	36.56	41.26	69.64	39.86	35.90
	Relating to revenue account of Life Insurance Policyholders						
	Current Tax	21.59	23.99	16.94	57.23	43.95	65.64
	Total Tax Expenses	305.51	392.22	287.45	985.73	808.27	1,126.65
9	Profit After Tax for the period/year from Continuing Operations (including Non-Controlling Interests) (7-8)	724.38	1,015.18	753.73	2,496.29	2,116.94	3,388.28
10	Discontinued Operations (Refer Note: 6)						
	Profit Before Tax from Discontinued Operations	-	7.37	8.59	36.96	45.01	67.43
	Tax Expense of Discontinued Operations	-	1.87	2.02	8.96	11.17	16.82
12	Profit After Tax for the period/year from Discontinued Operations (including Non-Controlling Interests) (10-11)	-	5.50	6.57	28.00	33.84	50.61
13	Profit After Tax for the period/year from Total Operations (including Non-Controlling Interests) (9+12)	724.38	1,020.68	760.30	2,524.29	2,150.78	3,438.89
14	(Profit) / Loss attributable to Non-Controlling Interests	(16.38)	(19.78)	(24.54)	(56.56)	(61.21)	(103.91)
15	Profit for the period/year from Total Operations attributable to Owners of the Company(13+14)	708.00	1,000.90	735.76	2,467.73	2,089.57	3,334.98



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024

₹ crore

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 st Dec 2024 (Unaudited)	30 th Sept 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st Dec 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st March 2024 (Audited)
16	Other Comprehensive Income (OCI)						
	Continuing Operations						
	Relating to revenue account of Life Insurance Policyholders						
	(i) Items that will not be reclassified to profit or loss in subsequent periods	(3.28)	(1.92)	(2.59)	(6.01)	(8.36)	(10.04)
	(ii) Items that will be reclassified to profit or loss in subsequent periods	(248.58)	366.04	(169.81)	207.92	(87.24)	523.22
	Less: Transferred to Policyholders' Fund in the Balance Sheet	251.86	(364.12)	172.40	(201.91)	95.60	(513.18)
	Relating to Others						
	(i) Items that will not be reclassified to profit or loss in subsequent periods	(21.67)	(11.38)	(5.92)	(29.23)	48.00	55.56
	Income tax relating to items that will not be reclassified to profit or loss	3.06	1.85	(0.78)	4.12	(21.52)	(20.67)
	(ii) Items that will be reclassified to profit or loss in subsequent periods	(19.16)	55.45	(47.97)	30.40	(40.67)	21.79
	Income tax relating to items that will be reclassified to profit or loss	0.63	(4.31)	10.55	(1.63)	8.63	(0.59)
	Total Other Comprehensive Income (OCI) from Continuing Operations	(37.14)	41.61	(44.12)	3.66	(5.56)	56.09
	Discontinued Operations						
	(i) Items that will not be reclassified to profit or loss in subsequent periods	-	(0.05)	0.28	(0.11)	0.35	0.85
	Income tax relating to items that will not be reclassified to profit or loss	-	0.02	(0.07)	0.03	(0.09)	(0.21)
	Total Other Comprehensive Income (OCI) from Discontinued Operations	-	(0.03)	0.21	(0.08)	0.26	0.64
17	Other Comprehensive Income for the period/year from Total Operations	(37.14)	41.58	(43.91)	3.58	(5.30)	56.73
18	Total Comprehensive Income (after tax) from Total Operations (13+17)	687.24	1,062.26	716.39	2,527.87	2,145.48	3,495.62
19	Profit for the period/year from Continuing Operations attributable to						
	Owners of the Company	708.00	998.14	732.48	2,453.73	2,072.65	3,309.67
	Non-Controlling Interests	16.38	17.04	21.25	42.56	44.29	78.61
20	Profit for the period/year from Total Operations attributable to						
	Owners of the Company	708.00	1,000.90	735.76	2,467.73	2,089.57	3,334.98
	Non-Controlling Interests	16.38	19.78	24.54	56.56	61.21	103.91
21	Other Comprehensive Income from Total Operations attributable to						
	Owners of the Company	(15.43)	16.08	(38.06)	0.49	(14.46)	20.94
	Non-Controlling Interests	(21.71)	25.50	(5.85)	3.09	9.16	35.79
22	Total Comprehensive Income from Total Operations attributable to						
	Owners of the Company	692.57	1,016.98	697.70	2,468.22	2,075.11	3,355.92
	Non-Controlling Interests	(5.33)	45.28	18.69	59.65	70.37	139.70
23	Paid-up Equity Share Capital (Face Value of ₹ 10 each)	2,606.51	2,605.10	2,599.56	2,606.51	2,599.56	2,600.02
24	Other Equity						24,217.24
25	Earnings per Equity Share of ₹ 10 each (Λ - not annualised)						
	Continuing Operations:						
	Basic - ₹	2.72 ^Λ	3.83 ^Λ	2.82 ^Λ	9.43 ^Λ	8.16 ^Λ	12.95
	Diluted - ₹	2.69 ^Λ	3.79 ^Λ	2.79 ^Λ	9.32 ^Λ	8.09 ^Λ	12.85
	Discontinued Operations:						
	Basic - ₹	-	0.01 ^Λ	0.01 ^Λ	0.05 ^Λ	0.07 ^Λ	0.10
	Diluted - ₹	-	0.01 ^Λ	0.01 ^Λ	0.05 ^Λ	0.07 ^Λ	0.10
	Total Operations:						
	Basic - ₹	2.72 ^Λ	3.84 ^Λ	2.83 ^Λ	9.48 ^Λ	8.22 ^Λ	13.05
	Diluted - ₹	2.69 ^Λ	3.80 ^Λ	2.81 ^Λ	9.38 ^Λ	8.16 ^Λ	12.95



CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024

₹ crore

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 st Dec 2024 (Unaudited)	30 th Sept 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st Dec 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st March 2024 (Audited)
1	Segment Revenue from Operations						
	NBFC	3,759.36	3,635.34	3,346.48	10,949.40	9,231.09	12,702.22
	Housing Finance	685.46	637.96	471.03	1,863.91	1,338.94	1,834.60
	Life Insurance	4,787.52	5,547.39	4,580.08	14,734.31	12,083.35	18,254.09
	Asset Management	483.23	519.42	420.72	1,483.45	1,197.42	1,634.10
	Stock and Securities Broking	107.20	127.08	102.06	353.69	278.74	394.37
	Health Insurance	1,093.61	1,089.99	791.89	3,166.10	2,245.98	3,459.18
	Other Financial Services	98.86	418.15	132.11	615.97	319.59	890.07
	Sub Total	11,015.24	11,975.33	9,844.37	33,166.83	26,695.11	39,168.63
	Less: Inter-Segment Revenue from Operations	(65.87)	(72.81)	(63.02)	(200.87)	(128.21)	(197.04)
	Total Segment Revenue from Continuing Operations [Refer note 3 (a)]	10,949.37	11,902.52	9,781.35	32,965.96	26,566.90	38,971.59
	Add: General Insurance Broking (Refer Note: 6)	-	104.53	215.56	264.36	404.45	564.70
	Total Segment Revenue	10,949.37	12,007.05	9,996.91	33,230.32	26,971.35	39,536.29
2	Segment Results (Profit Before Tax)						
	NBFC	804.88	844.38	766.75	2,482.18	2,193.47	2,987.07
	Housing Finance	109.81	103.81	100.16	298.39	281.59	376.46
	Life Insurance	43.19	44.26	52.12	108.94	114.52	197.61
	Asset Management	299.90	335.09	263.51	939.50	740.60	1,008.15
	Stock and Securities Broking	30.47	36.20	18.65	89.00	48.51	68.93
	Health Insurance	(83.52)	(65.32)	(131.32)	(202.87)	(273.32)	(186.99)
	Other Financial Services	(20.74)	299.86	58.18	281.25	126.18	581.33
	Total Segment Results from Continuing Operations [Refer note 3 (b)]	1,183.99	1,598.28	1,128.05	3,996.39	3,231.55	5,032.56
	Add: General Insurance Broking (Refer Note: 6)	-	7.37	8.59	36.96	45.01	67.43
	Total Segment Results	1,183.99	1,605.65	1,136.64	4,033.35	3,276.56	5,099.99
3	Segment Assets (Including Goodwill)						
		As on 31 st Dec 2024	As on 30 th Sept 2024	As on 31 st Dec 2023	As on 31 st Dec 2024	As on 31 st Dec 2023	As on 31 st March 2024
	NBFC	1,22,827.52	1,18,600.85	1,03,828.36	1,22,827.52	1,03,828.36	1,10,778.95
	Housing Finance	26,341.13	22,872.22	16,694.59	26,341.13	16,694.59	18,408.44
	Life Insurance	1,03,140.20	1,02,240.97	87,002.30	1,03,140.20	87,002.30	92,571.05
	Asset Management	3,877.68	3,621.19	3,214.72	3,877.68	3,214.72	3,484.16
	Stock and Securities Broking	2,650.23	2,543.37	2,186.89	2,650.23	2,186.89	2,278.91
	Health Insurance	4,624.61	4,354.11	3,458.50	4,624.61	3,458.50	3,888.84
	Other Financial Services	2,328.02	2,810.47	2,916.96	2,328.02	2,916.96	3,622.15
	Total Segment Assets	2,65,789.39	2,57,043.18	2,19,302.32	2,65,789.39	2,19,302.32	2,35,032.50
	Less: Inter-Segment Elimination	(1,034.21)	(1,003.78)	(874.29)	(1,034.21)	(874.29)	(973.89)
	Add: Unallocated Corporate Assets	604.01	631.25	655.99	604.01	655.99	658.01
	Add: General Insurance Broking (Refer Note: 6)	-	-	351.75	-	351.75	325.15
	Total Assets	2,65,359.19	2,56,670.65	2,19,435.77	2,65,359.19	2,19,435.77	2,35,041.77
4	Segment Liabilities						
		As on 31 st Dec 2024	As on 30 th Sept 2024	As on 31 st Dec 2023	As on 31 st Dec 2024	As on 31 st Dec 2023	As on 31 st March 2024
	NBFC	1,05,503.63	1,01,878.04	89,356.83	1,05,503.63	89,356.83	95,711.67
	Housing Finance	22,965.50	19,889.72	14,565.90	22,965.50	14,565.90	16,201.49
	Life Insurance	98,963.73	98,343.34	83,360.73	98,963.73	83,360.73	88,766.98
	Asset Management	299.84	260.50	244.20	299.84	244.20	268.14
	Stock and Securities Broking	2,259.25	2,171.76	1,872.18	2,259.25	1,872.18	1,953.40
	Health Insurance	3,333.82	3,021.77	2,506.04	3,333.82	2,506.04	2,836.54
	Other Financial Services	662.28	632.18	621.84	662.28	621.84	782.32
	Total Segment Liabilities	2,33,988.05	2,26,197.31	1,92,527.72	2,33,988.05	1,92,527.72	2,06,520.54
	Less: Inter-Segment Elimination	(1,034.21)	(1,003.78)	(874.29)	(1,034.21)	(874.29)	(973.89)
	Add: Unallocated Corporate Liabilities	907.61	964.07	808.02	907.61	808.02	858.97
	Add: General Insurance Broking (Refer Note: 6)	-	-	214.69	-	214.69	170.81
	Total Liabilities	2,33,861.45	2,26,157.60	1,92,676.14	2,33,861.45	1,92,676.14	2,06,576.43

The Operating Segments have been identified on the basis of the business activities from which the Group earns revenues and incurs expenses and whose operating results are reviewed by the Chief Operating Decision Maker of the Group to make decisions about the resources to be allocated and assess performance and for which discrete financial information is available. The smaller business segments which are not separately reportable have been grouped under "Other Financial Services".

Segment information in the above table represents financial information/results of the respective reportable segments without eliminating the proportionate share of other shareholders, and includes assets and liabilities of associates and joint ventures, which are consolidated in the results using Equity method and accordingly segment revenue and segment results disclosed above are reconciled with entity's revenue from operations and profit before tax, as given in Note 3 below.

Notes:

1 The Consolidated Financial Results (the "Statement" or "Results") together with the results for the comparative reporting periods have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") 34 - Interim Financial Reporting and as prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with Companies (Indian Accounting Standards) ("Ind AS") Rules, 2015 as amended from time to time and the other accounting principles generally accepted in India and in accordance with the circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") and other applicable sector regulators from time to time and in compliance with Regulation 33 of Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Results represent the consolidated financial results of Aditya Birla Capital Limited ("ABCL") and its subsidiaries, joint ventures and associates. As on 31st December 2024, ABCL has 14 subsidiaries, 3 joint ventures and 1 associate.

2 The Group has applied its material accounting policies in the preparation of this Statement consistent with those followed in the consolidated financial statements for the year ended 31st March 2024. Any application of guidance / clarification / directions issued by RBI or other regulations are implemented prospectively when they become applicable .

3 Reconciliation of the reportable segments with the Entity:

(a) Reconciliation of Segment Revenue with Entity's Revenue

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31 st Dec 2024 (Unaudited)	30 th Sept 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st Dec 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st March 2024 (Audited)
Total Segment Revenue from Continuing Operations	10,949.37	11,902.52	9,781.35	32,965.96	26,566.90	38,971.59
Less: Revenue of Associate and Joint Venture companies, profits of which are equity accounted under the Ind AS framework	(1,577.67)	(1,609.61)	(1,213.52)	(4,651.27)	(3,444.92)	(5,095.30)
Add: Elimination of Intra Group Revenue from transactions with Associate and Joint Venture companies	9.65	29.10	16.67	61.26	39.15	64.55
Total Revenue from Operations	9,381.35	10,322.01	8,584.50	28,375.95	23,161.13	33,940.84

₹ crore

(b) Reconciliation of Segment Results with Entity's Profit Before Tax

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31 st Dec 2024 (Unaudited)	30 th Sept 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st Dec 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st March 2024 (Audited)
Total Segment Results (Profit Before Tax) from Continuing Operations	1,183.99	1,598.28	1,128.05	3,996.39	3,231.55	5,032.56
Less: Results of Associate and Joint Venture companies, belonging to other shareholders and Group's share of tax on its share	(154.10)	(190.88)	(86.87)	(514.37)	(306.34)	(517.63)
Profit Before Tax	1,029.89	1,407.40	1,041.18	3,482.02	2,925.21	4,514.93

₹ crore

4 Following are the Policyholders' Income and Expense from Life Insurance Operations included in above results:

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 st Dec 2024 (Unaudited)	30 th Sept 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st Dec 2024 (Unaudited)	31 st Dec 2023 (Unaudited)	31 st March 2024 (Audited)
A	Policyholders' Income from Life Insurance Operations						
	Life Insurance Premium	4,169.56	4,412.89	3,658.18	12,031.40	9,663.82	15,057.60
	Reinsurance Ceded	(133.85)	(118.20)	(107.50)	(397.74)	(359.42)	(535.94)
	Fees and Commission Income	-	0.26	0.09	0.31	0.31	0.38
	Interest Income	874.81	840.62	742.25	2,547.07	2,104.57	2,890.36
	Dividend Income	17.85	17.51	20.01	61.02	56.62	75.02
	Net Gain/(Loss) on Fair Value Changes	(231.63)	263.71	183.13	173.03	384.60	430.83
	Other Income	(16.32)	30.75	7.02	20.98	16.93	31.82
	Total	4,680.42	5,447.54	4,503.18	14,436.07	11,867.43	17,950.07
B	Policyholders' Expense of Life Insurance Operations						
	Finance Costs	4.59	4.32	5.11	12.71	10.93	14.68
	Fees and Commission Expense	350.91	290.78	239.90	846.01	571.39	908.94
	Impairment on Financial Instruments	1.07	0.35	0.93	2.75	1.53	0.91
	Employee Benefits Expense	384.79	352.78	295.13	1,061.15	827.04	1,191.00
	Benefits paid	2,061.73	1,959.32	1,560.70	6,260.10	4,959.94	7,181.98
	Claims Ceded to Reinsurers	(149.04)	(116.42)	(88.61)	(397.84)	(275.97)	(379.12)
	Change in Valuation of Liabilities	2,026.95	2,582.35	1,997.53	6,022.07	4,696.08	7,594.89
	Depreciation and Amortisation Expense	28.03	26.35	27.53	80.76	69.82	97.62
	Other Expenses	242.53	333.70	201.59	819.81	671.22	992.26
	Sub Total	4,951.56	5,433.53	4,239.81	14,707.52	11,531.98	17,603.16
	Add: Restricted Life Insurance Surplus retained in Policyholders' Fund	(283.13)	(0.05)	229.73	(276.43)	295.94	266.77
	Total	4,668.43	5,433.48	4,469.54	14,431.09	11,827.92	17,869.93

₹ crore



- 5 The Board of Directors of the Company, at its Meeting held on 11th March 2024, approved the Scheme of Amalgamation ("Scheme") of Aditya Birla Finance Limited ("Amalgamating Company") (a wholly owned subsidiary of the Company) with the Company under Sections 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder. The Reserve Bank of India ("RBI") has accorded its 'no objection' for the Scheme. The Company has received the approval of the equity shareholders. A Joint Company petition was filed with the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad bench, and the same has been admitted. The Scheme is subject to sanction by Hon'ble NCLT.
- 6 The Company has sold its entire stake of 50.002% in Aditya Birla Insurance Brokers Limited ("ABIBL") to Edem Services Private Limited, part of the Samara Capital Group and an affiliate of Samara Alternate Investment Fund on 30th August 2024 and accordingly ABIBL has ceased to be a Subsidiary of the Company w.e.f. 30th August 2024. The Company has recognised gain of ₹ 202.90 crore (Net of Tax, Gain is ₹ 166.88 crore) during the quarter ended 30th September 2024 and ₹ 10.89 crore (Net of Tax, Gain is ₹ 9.33 crore) in quarter ended 31st December 2024.
- Profits of ABIBL has been presented in the aforesaid financial results as discontinued operations.
- 7 During the year ended 31st March 2024, the Company had sold 1,39,94,199 Equity Shares of Aditya Birla Sun Life AMC Limited ("ABSLAMC") representing 4.86% of the issued and paid-up equity share capital of ABSLAMC and recognised gain of ₹ 486.43 crore (Net of tax, gain is ₹ 433.00 crore). During the quarter ended 30th June 2024 and nine months ended 31st December 2024, the Company has further sold 3,90,728 Equity Shares of ABSLAMC, representing 0.14% of the issued and paid-up equity share capital of ABSLAMC, in open market and has recognised gain of ₹ 16.13 crore (Net of Tax, Gain is ₹ 14.30 crore).
- 8 The Company, during the quarter and nine months ended 31st December 2024 has allotted 14,04,141 and 64,84,798 Equity Shares respectively of face value of ₹ 10 each, fully paid up, (7,42,270 and 58,57,784 for quarter and nine months ended 31st December 2023 respectively) on exercise of options by eligible grantees, in accordance with the Employee Stock Option Schemes.
- 9 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their respective meeting held on 3rd February 2025. The Results for the quarter and nine months ended 31st December 2024, have been reviewed by the statutory auditors.
- 10 Figures for the quarter and nine months ended 31st December 2023 and year ended 31st March 2024 were reviewed / audited, as the case may be, by the predecessor statutory auditors of the Company.
- 11 Figures for the previous period / year have been regrouped wherever necessary to conform to current period / year presentation.



For and on behalf of Board of Directors

Arun Kumar Adhikari

Director

DIN : 00591057

Duly authorised by the Board of Directors at its Meeting held on 3rd February 2025

Place: Mumbai

Aditya Birla Capital Limited
Corporate Identity Number L67120GJ2007PLC058890
Regd. Office: Indian Rayon Compound, Veraval, Gujarat - 362 266
Corporate Office: One World Centre, Tower 1, 18th Floor, Jupiter Mills Compound,
841, Senapati Bapat Marg, Elphinstone Road, Mumbai, Maharashtra - 400 013
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Independent auditor's review report on Unaudited Standalone Quarterly Financial Results of Aditya Birla Capital Limited for the quarter and nine months ended December 31, 2024, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Aditya Birla Capital Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Aditya Birla Capital Limited ("the NBFC"), for the quarter and nine months ended December 31, 2024 ("the Statement") attached herewith, being submitted by the NBFC pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Statement, which is the responsibility of the NBFC's Management and approved by the Board of Directors of the NBFC, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended read with relevant rules issued thereunder and the circulars, guidelines and directions issued by Reserve Bank of India ("RBI") from time to time, applicable to the NBFC ("RBI guidelines") and other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirement under Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making enquiries, primarily of the 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 Standards on Auditing 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under Section 133 of the Act, as amended read with relevant rules issued thereunder, the RBI guidelines and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by RBI in respect of income recognition, asset classification, provisioning, to the extent applicable to the NBFC, and other related matters.
5. As described in note 10 to the Statement, the figures for the quarter and nine months ended December 31, 2023 as reported in this Statement were reviewed by predecessor auditor who expressed an unmodified conclusion on those Standalone Unaudited Financial Results vide their Review Report dated February 01, 2024. Figures for the year ended March 31, 2024 as reported in this Statement were audited by predecessor auditor who expressed an unmodified opinion on Annual Standalone Financial Results vide their audit report dated May 13, 2024.

Our conclusion on the Statement is not modified in respect of this matter.

For **M M Nissim & Co LLP**

Chartered Accountants

Firm Registration No: 107122W/W100672



Sanjay Khemani

Partner

Membership No. 044577

UDIN: 25044577BMOBDB9650



Mumbai

February 03, 2025

ADITYA BIRLA CAPITAL LIMITED
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024
₹ crore

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 st Dec 2024	30 th Sept 2024	31 st Dec 2023	31 st Dec 2024	31 st Dec 2023	31 st March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
	(a) Interest Income	1.39	7.33	39.04	28.35	63.57	89.58
	(b) Dividend Income	-	236.58	-	236.58	75.62	75.62
	(c) Net Gain/(Loss) on Fair Value Changes	20.54	26.57	9.29	67.75	52.71	58.60
	(d) Gain on Sale of Investments (Refer Note 4 and 5)	10.89	251.85	-	283.22	-	635.77
	Total Revenue from Operations	32.82	522.33	48.33	615.90	191.90	859.57
2	Other Income	0.26	1.99	0.26	2.51	0.90	1.17
3	Total Income (1+2)	33.08	524.32	48.59	618.41	192.80	860.74
4	Expenses						
	(a) Finance Costs	0.03	0.04	0.03	0.10	0.10	0.14
	(b) Impairment on Financial Instruments	-	3.48	0.16	3.45	0.14	0.01
	(c) Employee Benefits Expense	6.16	8.34	7.72	21.47	21.98	30.66
	(d) Depreciation and Amortisation Expense	0.21	0.20	0.20	0.60	0.58	0.76
	(e) Other Expenses	6.38	13.37	6.77	26.81	14.77	33.83
	Total Expenses	12.78	25.43	14.88	52.43	37.57	65.40
5	Profit Before Tax (3-4)	20.30	498.89	33.71	565.98	155.23	795.34
6	Tax Expense						
	Current Tax	7.74	98.85	8.13	115.67	37.68	109.69
	Excess Provision for Current Tax Related to Earlier	-	0.55	-	0.55	-	(30.08)
	Deferred Tax	(0.95)	(3.51)	-	(4.46)	0.39	1.45
	Total Tax Expense (Net)	6.79	95.89	8.13	111.76	38.07	81.06
7	Profit After Tax for the Period/Year (5-6)	13.51	403.00	25.58	454.22	117.16	714.28
8	Other Comprehensive Income (OCI)						
	(i) Items that will not be reclassified to profit or loss in subsequent periods	(0.03)	(0.19)	0.01	0.05	0.12	(0.16)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.01	0.05	(0.00)	(0.01)	(0.03)	0.03
	Other Comprehensive Income (Net of Tax)	(0.02)	(0.14)	0.01	0.04	0.09	(0.13)
9	Total Comprehensive Income (7+8)	13.49	402.86	25.59	454.26	117.25	714.15
10	Paid-up Equity Share Capital (Face Value of ₹ 10 each)	2,606.51	2,605.10	2,599.56	2,606.51	2,599.56	2,600.02
11	Other Equity						11,338.56
12	Earnings per Equity Share of ₹ 10 each (^ - not annualised)						
	Basic - ₹	0.05 [^]	1.55 [^]	0.10 [^]	1.74 [^]	0.46 [^]	2.80
	Diluted - ₹	0.05 [^]	1.53 [^]	0.10 [^]	1.73 [^]	0.46 [^]	2.77

Notes:

- 1 The Standalone Financial Results (the "Statement" or "Results") together with the results for the comparative reporting periods have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") 34- Interim Financial Reporting and as prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with Companies (Indian Accounting Standards) ("Ind AS") Rules, 2015 as amended from time to time and the other accounting principles generally accepted in India and in accordance with the circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time and in compliance with Regulation 33 of Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2 The Company has applied its material accounting policies in the preparation of this Statement consistent with those followed in the standalone financial statements for the year ended 31st March 2024. Any application of guidance / clarification / directions issued by RBI or other regulations are implemented prospectively when they become applicable.
- 3 The Board of Directors of the Company, at its Meeting held on 11th March 2024, approved the Scheme of Amalgamation ("Scheme") of Aditya Birla Finance Limited ("Amalgamating Company") (a wholly owned subsidiary of the Company) with the Company under Sections 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder. The Reserve Bank of India ("RBI") has accorded its 'no objection' for the Scheme. The Company has received the approval of the equity shareholders. A Joint Company petition was filed with the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad bench, and the same has been admitted. The Scheme is subject to sanction by Hon'ble NCLT.
- 4 The company has sold its entire stake of 50.002% in Aditya Birla Insurance Brokers Limited ("ABIBL") to Edme Services Private Limited, part of the Samara Capital Group and an affiliate of Samara Alternate Investment Fund on 30th August 2024 and accordingly ABIBL has ceased to be a Subsidiary of the Company w.e.f. 30th August 2024. The Company has recognised gain of ₹ 251.85 crore (Net of Tax, Gain is ₹ 215.84 crore) during the quarter ended September 2024 and ₹ 10.89 crore (Net of Tax, Gain is ₹ 9.33 crore) during the quarter ended December 2024.
- 5 During the year ended 31st March 2024, the Company had sold 1,39,94,199 Equity Shares of Aditya Birla Sun Life AMC Limited ("ABSLAMC") representing 4.86% of the issued and paid-up equity share capital of the ABSLAMC and has recognised gain amounting to ₹ 635.77 crore (Net of tax, gain is ₹ 566.17 crore). During the quarter ended 30th June 2024 and nine months ended 31st December 2024, the Company has further sold 3,90,728 Equity Shares of ABSLAMC, representing 0.14% of the issued and paid-up equity share capital of the ABSLAMC, in open market and has recognised gain amounting to ₹ 20.48 crore (Net of Tax, Gain is ₹ 18.19 crore).
- 6 The Company during the financial year 2023-24, had filed with Hon'ble NCLT the Scheme of Amalgamation of Aditya Birla Money Insurance Advisory Services Limited ("ABMIASL"), Aditya Birla Money Mart Limited ("ABMML") and Aditya Birla Capital Technology Services Limited ("ABCTSL") with Aditya Birla Financial Shared Services Limited ("ABFSSL"), all wholly owned subsidiaries of the Company. The Hon'ble NCLT sanctioned the Scheme vide order dated 2nd July 2024. As per the Hon'ble NCLT order, the effective date of the Scheme is 2nd July 2024 and accordingly, the ABMIASL, ABMML and ABCTSL has ceased to exist.
- 7 The Company, during the quarter and nine months ended 31st December 2024 has allotted 14,04,141 and 64,84,798 Equity Shares respectively of face value of ₹ 10 each, fully paid up, (7,42,270 and 58,57,784 for quarter and nine months ended 31st December 2023 respectively) on exercise of options by eligible grantees, in accordance with the Employee Stock Option Schemes.
- 8 The main business of the Company is Investment activity, hence there are no separate reportable segments as per Ind AS 108 on 'Operating Segment'. The Company operates in a single geographical segment i.e. domestic.
- 9 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their respective meeting held on 3rd February 2025. The Results for the quarter and nine months ended 31st December 2024, have been reviewed by the statutory auditors.
- 10 Figures for the quarter and nine months ended 31st December 2023 and year ended 31st March 2024 were reviewed / audited, as the case may be, by the predecessor auditors of the Company.
- 11 Figures for the previous period/year have been regrouped wherever necessary to conform to current period / year presentation.

For and on behalf of the Board of Directors



Arun Kumar Adhikari
Director
DIN : 00591057
Duly authorised by the Board of Directors at its
Meeting held on 3rd February 2025

Place : Mumbai

Aditya Birla Capital Limited
Corporate Identity Number L67120GJ2007PLC058890
Regd. Office: Indian Rayon Compound, Veraval, Gujarat - 362 266
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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES.

S. No.	Particulars	in ₹ crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.