



Birla Corporation Limited

Corporate Office:
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A.C. Market (2nd Floor), Kolkata 700 071
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Ref. No. 74G/

23rd January, 2021

Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring, Rotunda Building,
P.J. Towers, Dalal Street, Fort,
Mumbai- 400 001
Scrip Code: 500335

The Manager
Listing Department,
National Stock Exchange of India Limited
'Exchange Plaza', C-1, Block G,
Bandra-Kurla Complex, Bandra (East),
Mumbai- 400 051
Scrip Code: BIRLACORPN

Dear Sir(s),

Sub: Outcome of Board Meeting dated 23rd January, 2021

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 23rd January, 2021 has, inter alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December, 2020. The Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and nine months ended 31st December, 2020 along with the Limited Review Report(s) (Standalone and Consolidated) of the Statutory Auditors of the Company are enclosed herewith.

The Board Meeting commenced at 10.45 a.m. and concluded at 2.20 p.m.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For **BIRLA CORPORATION LIMITED**

(MANOJ KUMAR MEHTA)
Company Secretary & Legal Head

Encl.: As above



V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

Satyam Cinema Complex, Ranjit Nagar Community Centre, New Delhi – 110008

202, 203 & 301 Tel. (011) 25702691, 25704639, E-mail : newdelhi@vsa.co.in

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF THE BIRLA CORPORATION LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2020

**TO THE BOARD OF DIRECTORS OF
BIRLA CORPORATION LIMITED**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results ("the Statement") of **Birla Corporation Limited** ("the Parent") and its subsidiaries ("the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31st December 2020, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, as amended.
2. This Statement which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors in their meeting held on 23rd January 2021, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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). A review of interim financial information consists of making inquiries, primarily of Parent'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 Companies Act, 2013 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 issued by the SEBI under regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the result of following entities:

- a. Birla Corporation Limited (BCL) (Parent)
- b. RCCPL Private Limited (100% subsidiary of BCL)
- c. Birla Jute Supply Company Limited (100% subsidiary of BCL)
- d. Talavadi Cements Limited (98.01% subsidiary of BCL)
- e. Lok Cements Limited (100% subsidiary of BCL)
- f. Budge Budge Floor Coverings Limited (100% subsidiary of BCL)
- g. Birla (Cement) Assam Limited (100% subsidiary of BCL)
- h. M.P. Birla Group Services Private Limited (100% subsidiary of BCL)





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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates 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 aforesaid 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 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.
6. The consolidated unaudited financial results include the interim financial information of six subsidiaries which have not been reviewed by their auditors and are based solely on management certified accounts, whose financial results (before consolidation adjustments) reflect total revenue of Rs. 0.27 crore and Rs. 0.65 crore, total profit after tax of Rs. (0.59) crore and Rs. (0.43) crore, total comprehensive income of Rs. (0.59) crore and Rs. (0.43) crore for the quarter and nine months ended 31st December, 2020 respectively as considered in the consolidated unaudited financial results. According to the information and explanation given to us by the Management, these interim financial statements are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. 109208W

M. S. Balachandran
Partner (M.No.024282)
UDIN: 21024282AAAA DA. 9176

Place: New Delhi
Dated: 23rd January, 2021





UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

Particulars	Consolidated					
	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months Ended	Nine Months Ended	Year Ended
	31st Dec'20 (Unaudited)	30th Sept'20 (Unaudited)	31st Dec'19 (Unaudited)	31st Dec'20 (Unaudited)	31st Dec'19 (Unaudited)	31st Mar'20 (Audited)
(₹ in Crores)						
Income						
1 Revenue from operations	1,776.62	1,654.25	1,715.05	4,652.84	5,225.72	6,915.69
2 Other income	45.20	21.16	20.34	86.40	57.07	85.13
3 Total income	1,822.82	1,675.41	1,735.39	4,739.24	5,282.79	7,000.82
Expenses						
a) Cost of materials consumed	249.41	222.55	215.45	617.08	709.50	958.12
b) Purchases of stock-in-trade	7.36	5.78	5.35	15.35	10.55	16.05
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(25.28)	(63.06)	78.38	(23.82)	7.40	(54.91)
d) Employee benefits expense	102.76	100.79	104.71	291.54	310.28	407.88
e) Finance costs	72.95	75.99	97.73	228.91	296.73	387.67
f) Depreciation and amortisation expense	90.76	91.80	88.35	270.23	262.53	351.91
g) Power & fuel	333.55	317.29	315.18	859.45	1,049.83	1,380.92
h) Transport & forwarding expenses						
- On finished products	351.14	312.34	334.55	879.18	1,023.15	1,374.46
- On internal material transfer	60.32	55.14	60.63	157.18	199.46	250.35
i) Other expenses	367.62	320.73	306.20	911.33	924.21	1,246.85
4 Total expenses	1,610.59	1,439.35	1,606.53	4,206.43	4,793.64	6,319.30
5 Profit before exceptional items and tax	212.23	236.06	128.86	532.81	489.15	681.52
6 Exceptional item	-	-	-	-	-	-
7 Profit before tax	212.23	236.06	128.86	532.81	489.15	681.52
8 Tax expenses						
- Current tax	30.71	21.38	24.74	59.40	94.26	75.29
- Deferred tax	33.10	48.06	22.63	92.60	90.50	119.35
- Income tax relating to earlier years	-	-	-	-	(6.06)	(18.30)
9 Net Profit for the period before share in profit of Associates and non-controlling interest	148.42	166.62	81.49	380.81	310.45	505.18
10 Less: Share of Profit/(Loss) of Associates (Net of tax expenses)	-	-	-	-	-	-
11 Profit for the period	148.42	166.62	81.49	380.81	310.45	505.18
12 Profit attributable to:						
- Owners of the Parent	148.42	166.62	81.49	380.81	310.45	505.18
- Non Controlling Interest	-	-	-	-	-	-
13 Other Comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	44.48	10.21	17.46	78.29	(45.86)	(128.70)
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.80	1.19	0.26	3.22	0.79	4.74
B. (i) Items that will be reclassified to Profit or Loss	(2.70)	0.92	(0.33)	(4.38)	(0.18)	0.44
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.64	(0.02)	(0.01)	1.53	(0.06)	(0.16)
Other Comprehensive Income for the period (Net of tax)	43.22	12.30	17.38	78.66	(45.31)	(123.68)
14 Other Comprehensive Income attributable to:						
- Owners of the Parent	43.22	12.30	17.38	78.66	(45.31)	(123.68)
- Non Controlling Interest	-	-	-	-	-	-
15 Total Comprehensive Income for the Period	191.64	178.92	98.87	459.47	265.14	381.50
16 Total Comprehensive Income attributable to:						
- Owners of the Parent	191.64	178.92	98.87	459.47	265.14	381.50
- Non Controlling Interest	-	-	-	-	-	-
17 Paid-up Equity Share Capital (Face Value ₹ 10/- each)	77.01	77.01	77.01	77.01	77.01	77.01
18 Other Equity	-	-	-	-	-	4,729.12
19 Basic and Diluted Earnings Per Share (Face Value of ₹ 10/- each) for the period (₹)	19.27	21.64	10.58	49.45	40.31	65.60

Notes:

- Other income and other expenditure for the quarter and the nine months include ₹ 31.57 Crores accrued on finalisation of power tariff pertaining to earlier years and ₹ 32.62 Crores provided on time value basis against certain receivables from government authorities respectively.
- Figures for previous periods have been regrouped/ rearranged, wherever necessary.
- a) The above results were reviewed by the Audit Committee on 22nd January, 2021 and approved by the Board of Directors of the Company at its meeting held on 23rd January, 2021. The above results have been reviewed by the Statutory Auditors of the Company.
 b) Key Standalone financial information:

Particulars	Consolidated					
	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec'20 (Unaudited)	30th Sept'20 (Unaudited)	31st Dec'19 (Unaudited)	31st Dec'20 (Unaudited)	31st Dec'19 (Unaudited)	31st Mar'20 (Audited)
Total Income	1,232.38	1,112.89	1,178.62	3,137.13	3,660.52	4,829.08
Net Profit before Tax	132.10	124.56	78.18	294.91	310.48	421.12
Net Profit after Tax	88.70	83.83	54.50	200.50	224.47	315.84

For V. Sankar Aiyar & Co.
 Chartered Accountants
 ICAI Firm Regn. No. 109208W

(Signature)

M.S. Balachandran
 Partner
 Membership No. 024282
 UDIN:-

21-024282-AAAADA-9176



For Birla Corporation Limited

(Signature)

(HARSHV. LODHA)
 Chairman
 DIN 00394094

BIRLA CORPORATION LIMITED
CIN No. L01132WB1919PLC003334
UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(₹ in Crores)

	Consolidated					
	Quarter Ended 31st Dec'20 (Unaudited)	Quarter Ended 30th Sept'20 (Unaudited)	Quarter Ended 31st Dec'19 (Unaudited)	Nine Months Ended 31st Dec'20 (Unaudited)	Nine Months Ended 31st Dec'19 (Unaudited)	Year Ended 31st Mar'20 (Audited)
1. Segment Revenue						
a. Cement	1,693.39	1,590.83	1,626.75	4,473.64	4,969.16	6,582.43
b. Jute	83.44	63.57	88.71	179.58	256.50	333.27
c. Others	1.67	1.45	3.13	4.07	6.73	8.21
Total	1,778.50	1,655.85	1,718.59	4,657.29	5,232.39	6,923.91
Less : Inter Segment Revenue	1.88	1.60	3.54	4.45	6.67	8.22
Revenue from Operations	1,776.62	1,654.25	1,715.05	4,652.84	5,225.72	6,915.69
2. Segment Result						
(Profit before Finance Cost and Tax)						
a. Cement	249.99	304.08	216.96	720.07	764.56	1,046.04
b. Jute	5.86	4.67	4.37	6.28	10.79	13.59
c. Others	(0.65)	(0.55)	(0.67)	(2.46)	(1.98)	(2.69)
Total	255.20	308.20	220.66	723.89	773.37	1,056.94
Less : (i) Finance Cost	72.95	75.99	97.73	228.91	296.73	387.67
(ii) Other un-allocable expenditure net off un-allocable income	(29.98)	(3.85)	(5.93)	(37.83)	(12.51)	(12.25)
Profit before Tax	212.23	236.06	128.86	532.81	489.15	681.52
3. Segment Assets						
a. Cement	10,800.25	10,231.93	9,853.90	10,800.25	9,853.90	9,850.61
b. Jute	955.16	918.87	929.35	955.16	929.35	946.88
c. Others	147.41	147.31	147.61	147.41	147.61	147.63
d. Unallocated Assets	994.54	1,005.65	1,157.02	994.54	1,157.02	1,230.35
Total	12,897.36	12,303.76	12,087.88	12,897.36	12,087.88	12,175.47
4. Segment Liabilities						
a. Cement	2,014.58	1,657.19	1,633.33	2,014.58	1,633.33	1,530.16
b. Jute	23.14	35.51	24.92	23.14	24.92	26.41
c. Others	1.70	1.83	1.52	1.70	1.52	1.51
d. Unallocated Liabilities	5,650.09	5,593.05	5,668.59	5,650.09	5,668.59	5,811.22
Total	7,689.51	7,287.58	7,328.36	7,689.51	7,328.36	7,369.30

The Company has reported segment information as per Indian Accounting Standard 108 "Operating Segments" (IND AS 108). The identification of operating segments is consistent with performance assessment and resource allocation by the Chief Operating Decision Maker.

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. No. 109208W

For Birla Corporation Limited

Kolkata
23rd January, 2021

M. G. Balachandran
Partner
Membership No. 024282
UDIN:-

H. V. Lodha
(HARSH V. LODHA)
Chairman
DIN 00394094





V. SANKAR AIYAR & CO.
CHARTERED ACCOUNTANTS

Satyam Cinema Complex, Ranjit Nagar Community Centre, New Delhi – 110008
202, 203 & 301 Tel. (011) 25702691, 25704639, E-mail : newdelhi@vsa.co.in

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE STANDALONE UNAUDITED
FINANCIAL RESULTS OF THE BIRLA CORPORATION LIMITED FOR THE QUARTER AND NINE
MONTHS ENDED 31st DECEMBER, 2020**

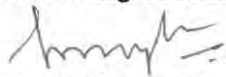
**TO THE BOARD OF DIRECTORS OF
BIRLA CORPORATION LIMITED**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the Statement") of **Birla Corporation Limited** ("the Company") for the quarter and nine months ended 31st December, 2020, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors in their meeting held on 23rd January 2021, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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). 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 and procedures performed as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 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.

Place: New Delhi
Dated: 23rd January, 2021



For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. 109208W


(M.S. Balachandran)
Partner (M.No.024282)
UDIN: 21024282AAAA CZ. 9699



BIRLA CORPORATION LIMITED

Regd. Office: 9/1, R.N. Mukherjee Road, Kolkata-700 001

CIN-L01132WB1919PLC003334

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

Particulars	Standalone					
	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months Ended	Nine Months Ended	Year Ended
	31st Dec'20 (Unaudited)	30th Sept'20 (Unaudited)	31st Dec'19 (Unaudited)	31st Dec'20 (Unaudited)	31st Dec'19 (Unaudited)	31st Mar'20 (Audited)
Income						
1 Revenue from operations	1,184.42	1,091.62	1,158.99	3,050.16	3,601.63	4,746.60
2 Other income	47.96	21.27	19.63	86.97	58.89	82.48
3 Total income	1,232.38	1,112.89	1,178.62	3,137.13	3,660.52	4,829.08
Expenses						
a) Cost of materials consumed	265.66	239.47	248.96	652.39	759.91	1,019.55
b) Purchases of stock-in-trade	7.36	5.78	5.34	15.35	10.55	16.05
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(38.66)	(31.40)	17.80	(17.96)	0.56	(46.11)
d) Employee benefits expense	78.71	74.23	77.74	216.13	225.54	298.16
e) Finance costs	32.18	33.17	45.97	101.34	140.55	185.23
f) Depreciation and amortisation expense	37.92	37.50	39.50	112.34	113.33	151.18
g) Power & fuel	236.23	209.38	222.94	581.86	729.10	962.34
h) Transport & forwarding expenses						
- On finished products	232.61	210.14	228.34	584.08	718.76	954.99
- On internal material transfer	8.20	9.78	19.09	26.02	65.70	77.74
i) Other expenses	240.07	200.28	194.76	570.67	586.04	788.83
4 Total expenses	1,100.28	988.33	1,100.44	2,842.22	3,350.04	4,407.96
5 Profit before exceptional items and tax	132.10	124.56	78.18	294.91	310.48	421.12
6 Exceptional item	-	-	-	-	-	-
7 Profit before tax	132.10	124.56	78.18	294.91	310.48	421.12
8 Tax expenses						
- Current tax	30.70	21.36	14.68	59.36	57.31	75.25
- Deferred tax	12.70	19.37	9.00	35.05	34.76	48.30
- Income tax relating to earlier years	-	-	-	-	(6.06)	(18.27)
9 Net Profit for the period	88.70	83.83	54.50	200.50	224.47	315.84
10 Other Comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	44.48	10.21	17.46	78.29	(45.86)	(128.13)
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.80	1.19	0.26	3.22	0.79	4.59
B. (i) Items that will be reclassified to Profit or Loss	(2.70)	0.92	(0.33)	(4.38)	(0.18)	0.44
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.64	(0.02)	(0.01)	1.53	(0.06)	(0.16)
11 Total Comprehensive Income for the period	131.92	96.13	71.88	279.16	179.16	192.58
12 Paid-up Equity Share Capital (Face Value ₹ 10/- each)	77.01	77.01	77.01	77.01	77.01	77.01
13 Other Equity						4,271.40
14 Basic and Diluted Earnings Per Share (Face Value of ₹ 10/- each) for the period (₹)	11.52	10.89	7.08	26.04	29.15	41.02

Notes:

- Other income and other expenditure for the quarter and the nine months include ₹ 31.57 Crores accrued on finalisation of power tariff pertaining to earlier years and ₹ 32.62 Crores provided on time value basis against certain receivables from government authorities respectively.
- Figures for previous periods have been regrouped/rearranged, wherever necessary.
- The above results were reviewed by the Audit Committee on 22nd January, 2021 and approved by the Board of Directors of the Company at its meeting held on 23rd January, 2021. The above results have been reviewed by the Statutory Auditors of the Company.

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. No. 109208W

M.S. Balachandran
Partner
Membership No. 024282
UDIN:- 21-024282-AAAACZ-9699

For Birla Corporation Limited

(HARSH V. LODHA)
Chairman
DIN 00394094

Kolkata
23rd January, 2021



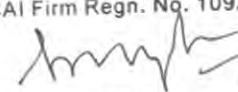
BIRLA CORPORATION LIMITED
CIN No. L01132WB1919PLC003334
UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(₹ in Crores)

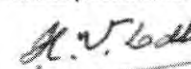
	Standalone					
	Quarter Ended 31st Dec'20 (Unaudited)	Quarter Ended 30th Sept'20 (Unaudited)	Quarter Ended 31st Dec'19 (Unaudited)	Nine Months Ended 31st Dec'20 (Unaudited)	Nine Months Ended 31st Dec'19 (Unaudited)	Year Ended 31st Mar'20 (Audited)
1. Segment Revenue						
a. Cement	1,101.19	1,028.18	1,070.69	2,870.94	3,345.07	4,413.34
b. Jute	83.44	63.57	88.71	179.58	256.50	333.27
c. Others	1.67	1.45	3.13	4.07	6.73	8.21
Total	1,186.30	1,093.20	1,162.53	3,054.59	3,608.30	4,754.82
Less : Inter Segment Revenue	1.88	1.58	3.54	4.43	6.67	8.22
Revenue from Operations	1,184.42	1,091.62	1,158.99	3,050.16	3,601.63	4,746.60
2. Segment Result						
(Profit before Finance Cost and Tax)						
a. Cement	128.09	148.07	114.67	352.68	426.16	573.12
b. Jute	5.82	4.67	4.36	6.22	10.74	13.52
c. Others	(0.63)	(0.54)	(0.64)	(2.41)	(1.91)	(2.54)
Total	133.28	152.20	118.39	356.49	434.99	584.10
Less : (i) Finance Cost	32.18	33.17	45.97	101.34	140.55	185.23
(ii) Other un-allocable expenditure net off un-allocable income	(31.00)	(5.53)	(5.76)	(39.76)	(16.04)	(22.25)
Profit before Tax	132.10	124.56	78.18	294.91	310.48	421.12
3. Segment Assets						
a. Cement	3,491.42	3,427.01	3,483.07	3,491.42	3,483.07	3,309.30
b. Jute	954.71	918.49	928.95	954.71	928.95	946.48
c. Others	145.59	145.49	145.80	145.59	145.80	145.82
d. Unallocated Assets	3,297.31	3,355.11	3,541.07	3,297.31	3,541.07	3,454.56
Total	7,889.03	7,846.10	8,098.89	7,889.03	8,098.89	7,856.16
4. Segment Liabilities						
a. Cement	1,071.60	1,016.73	1,023.27	1,071.60	1,023.27	919.07
b. Jute	23.14	35.51	24.92	23.14	24.92	26.41
c. Others	1.69	1.81	1.51	1.69	1.51	1.49
d. Unallocated Liabilities	2,222.79	2,354.17	2,644.57	2,222.79	2,644.57	2,560.78
Total	3,319.22	3,408.22	3,694.27	3,319.22	3,694.27	3,507.75

The Company has reported segment information as per Indian Accounting Standard 108 "Operating Segments" (IND AS 108). The identification of operating segments is consistent with performance assessment and resource allocation by the Chief Operating Decision Maker.

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. No. 109208W


M.S. Balachandran
Partner
Membership No. 024282
UDIN:-

For Birla Corporation Limited


(HARSH V. LODHA)
Chairman
DIN 00394094

Kolkata
23rd January, 2021

