

**ADITYA BIRLA CAPITAL LIMITED**  
**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>th</sup> JUNE 2024**

₹ crore

Sr. No.	Particulars	Quarter Ended			Year Ended
		30 <sup>th</sup> June 2024 (Unaudited)	31 <sup>st</sup> March 2024 (Refer Note: 9)	30 <sup>th</sup> June 2023 (Unaudited)	31 <sup>st</sup> March 2024 (Audited)
1	<b>Revenue from Operations</b>				
	(a) Interest Income	4,033.29	3,862.73	3,235.72	14,290.58
	(b) Dividend Income	0.54	2.70	-	2.72
	(c) Fees and Commission Income	334.48	361.80	246.16	1,348.54
	(d) Net Gain on Fair Value Changes	123.75	121.30	35.81	362.13
	(e) Net Gain on De-recognition of Financial Assets at Amortised Cost	13.46	20.23	-	58.98
	(f) Gain on Sale of Investment (Refer Note: 4)	16.13	486.43	-	486.43
	(g) Policyholders' Income from Life Insurance Operations (Refer Note: 3)	4,308.11	6,082.64	3,525.96	17,950.07
	(h) Sale of Services	2.67	2.13	1.32	6.09
	<b>Total Revenue from Operations</b>	<b>8,832.43</b>	<b>10,939.96</b>	<b>7,044.97</b>	<b>34,505.54</b>
2	<b>Other Income</b>	48.87	23.66	6.62	55.04
3	<b>Total Income (1+2)</b>	<b>8,881.30</b>	<b>10,963.62</b>	<b>7,051.59</b>	<b>34,560.58</b>
4	<b>Expenses</b>				
	(a) Finance Costs	2,244.02	2,121.77	1,671.01	7,617.25
	(b) Fees and Commission Expense	123.37	142.50	38.25	478.19
	(c) Impairment on Financial Instruments	377.27	347.06	309.38	1,352.29
	(d) Employee Benefits Expense	433.86	438.42	354.95	1,537.88
	(e) Policyholders' Expense of Life Insurance Operations (Refer Note: 3)	4,329.18	6,042.01	3,537.90	17,869.93
	(f) Depreciation and Amortisation Expense	55.44	53.50	42.80	193.82
	(g) Other Expenses	325.03	348.93	249.39	1,232.77
	<b>Total Expenses</b>	<b>7,888.17</b>	<b>9,494.19</b>	<b>6,203.68</b>	<b>30,282.13</b>
5	<b>Profit Before Share of Associate and Joint Venture Companies and Tax (3-4)</b>	<b>993.13</b>	<b>1,469.43</b>	<b>847.91</b>	<b>4,278.45</b>
6	Share of Profit of Associate and Joint Venture Companies	81.20	142.71	63.61	303.91
7	<b>Profit Before Tax (5+6)</b>	<b>1,074.33</b>	<b>1,612.14</b>	<b>911.52</b>	<b>4,582.36</b>
8	<b>Tax Expense</b>				
	<b>Relating to other than revenue account of Life Insurance Policyholders</b>				
	Current Tax	292.29	335.82	241.52	1,072.85
	Short/ (Excess) Provision for Current Tax Related to Earlier Years	-	(29.87)	-	(31.09)
	Deferred Tax	(8.85)	(3.61)	(4.64)	36.07
	<b>Relating to revenue account of Life Insurance Policyholders</b>				
	Current Tax	11.65	21.69	8.94	65.64
	<b>Total Tax Expenses</b>	<b>295.09</b>	<b>324.03</b>	<b>245.82</b>	<b>1,143.47</b>
9	<b>Profit After Tax for the period/year (including Non-Controlling Interests) (7-8)</b>	<b>779.24</b>	<b>1,288.11</b>	<b>665.70</b>	<b>3,438.89</b>
10	(Profit) / Loss attributable to Non-Controlling Interests	(20.40)	(42.70)	(16.94)	(103.91)
11	<b>Profit for the period/year attributable to Owners of the Company (9+10)</b>	<b>758.84</b>	<b>1,245.41</b>	<b>648.76</b>	<b>3,334.98</b>
12	<b>Other Comprehensive Income (OCI)</b>				
	<b>Relating to revenue account of Life Insurance Policyholders</b>				
	(i) Items that will not be reclassified to profit or loss in subsequent periods	(0.81)	(1.68)	0.41	(10.04)
	(ii) Items that will be reclassified to profit or loss in subsequent periods	90.46	610.46	109.39	523.22
	Less: Transferred to Policyholders' Fund in the Balance Sheet	(89.65)	(608.78)	(109.80)	(513.18)
	<b>Relating to Others</b>				
	(i) Items that will not be reclassified to profit or loss in subsequent periods	3.76	8.06	24.18	56.41
	Income tax relating to items that will not be reclassified to profit or loss	(0.78)	0.73	(17.04)	(20.88)
	(ii) Items that will be reclassified to profit or loss in subsequent periods	(5.89)	62.46	16.16	21.79
	Income tax relating to items that will be reclassified to profit or loss	2.05	(9.22)	(0.07)	(0.59)
13	<b>Other Comprehensive Income for the period/year</b>	<b>(0.86)</b>	<b>62.03</b>	<b>23.23</b>	<b>56.73</b>
14	<b>Total Comprehensive Income (after tax) (9+13)</b>	<b>778.38</b>	<b>1,350.14</b>	<b>688.93</b>	<b>3,495.62</b>
15	<b>Profit for the period/year attributable to</b>				
	Owners of the Company	758.84	1,245.41	648.76	3,334.98
	Non-Controlling Interests	20.40	42.70	16.94	103.91
16	<b>Other Comprehensive Income attributable to</b>				
	Owners of the Company	(0.16)	35.40	10.62	20.94
	Non-Controlling Interests	(0.70)	26.63	12.61	35.79
17	<b>Total Comprehensive Income attributable to</b>				
	Owners of the Company	758.68	1,280.81	659.38	3,355.92
	Non-Controlling Interests	19.70	69.33	29.55	139.70
18	Paid-up Equity Share Capital (Face Value of ₹ 10 each)	2,602.08	2,600.02	2,594.70	2,600.02
19	Other Equity				24,217.24
20	Earnings per Equity Share of ₹ 10 each (∧ - not annualised)				
	Basic - ₹	2.92 <sup>∧</sup>	4.79 <sup>∧</sup>	2.68 <sup>∧</sup>	13.05
	Diluted - ₹	2.89 <sup>∧</sup>	4.75 <sup>∧</sup>	2.66 <sup>∧</sup>	12.95

**CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30<sup>th</sup> JUNE 2024**

₹ crore

Sr. No	Particulars	Quarter Ended			Year Ended
		30 <sup>th</sup> June 2024 (Unaudited)	31 <sup>st</sup> March 2024 (Refer Note: 9)	30 <sup>th</sup> June 2023 (Unaudited)	31 <sup>st</sup> March 2024 (Audited)
<b>1</b>	<b>Segment Revenue from Operations</b>				
	NBFC	3,554.70	3,471.13	2,832.48	12,702.22
	Housing Finance	540.49	495.66	417.73	1,834.60
	Life Insurance	4,399.40	6,170.74	3,594.32	18,254.09
	Asset Management	480.80	436.68	387.60	1,634.10
	General Insurance Broking	159.83	160.25	75.51	564.70
	Stock and Securities Broking	119.41	115.63	79.30	394.37
	Health Insurance	982.50	1,213.20	720.40	3,459.18
	Other Financial Services	98.96	570.48	65.46	890.07
	<b>Total Segment Revenue from Operations</b>	<b>10,336.09</b>	<b>12,633.77</b>	<b>8,172.80</b>	<b>39,733.33</b>
	Less: Inter-Segment Revenue from Operations	(62.19)	(68.83)	(29.09)	(197.04)
	<b>Total Segment Revenue from Operations [Refer note 2 (a)]</b>	<b>10,273.90</b>	<b>12,564.94</b>	<b>8,143.71</b>	<b>39,536.29</b>
<b>2</b>	<b>Segment Results (Profit Before Tax)</b>				
	NBFC	832.92	793.60	690.68	2,987.07
	Housing Finance	84.77	94.87	84.49	376.46
	Life Insurance	21.49	83.09	19.99	197.61
	Asset Management	304.51	267.55	240.30	1,008.15
	General Insurance Broking	29.59	22.42	24.47	67.43
	Stock and Securities Broking	22.33	20.42	13.05	68.93
	Health Insurance	(54.03)	86.33	(62.51)	(186.99)
	Other Financial Services	2.13	455.15	15.31	581.33
	<b>Total Segment Results [Refer note 2 (b)]</b>	<b>1,243.71</b>	<b>1,823.43</b>	<b>1,025.78</b>	<b>5,099.99</b>
<b>3</b>	<b>Segment Assets (Including Goodwill)</b>	<b>As on</b>	<b>As on</b>	<b>As on</b>	<b>As on</b>
		<b>30<sup>th</sup> June 2024</b>	<b>31<sup>st</sup> March 2024</b>	<b>30<sup>th</sup> June 2023</b>	<b>31<sup>st</sup> March 2024</b>
	NBFC	1,13,729.13	1,10,778.95	88,998.35	1,10,778.95
	Housing Finance	20,253.77	18,408.44	15,212.43	18,408.44
	Life Insurance	96,303.25	92,571.05	78,802.43	92,571.05
	Asset Management	3,778.68	3,484.16	2,934.71	3,484.16
	General Insurance Broking	337.67	325.15	234.51	325.15
	Stock and Securities Broking	2,413.64	2,278.91	1,771.90	2,278.91
	Health Insurance	4,137.55	3,888.84	3,432.96	3,888.84
	Other Financial Services	3,289.80	3,622.15	4,370.62	3,622.15
	<b>Total Segment Assets</b>	<b>2,44,243.49</b>	<b>2,35,357.65</b>	<b>1,95,757.91</b>	<b>2,35,357.65</b>
	Less: Inter-Segment Elimination	(939.54)	(973.89)	(282.49)	(973.89)
	Add: Unallocated Corporate Assets	665.77	658.01	756.81	658.01
	<b>Total Assets</b>	<b>2,43,969.72</b>	<b>2,35,041.77</b>	<b>1,96,232.23</b>	<b>2,35,041.77</b>
<b>4</b>	<b>Segment Liabilities</b>	<b>As on</b>	<b>As on</b>	<b>As on</b>	<b>As on</b>
		<b>30<sup>th</sup> June 2024</b>	<b>31<sup>st</sup> March 2024</b>	<b>30<sup>th</sup> June 2023</b>	<b>31<sup>st</sup> March 2024</b>
	NBFC	98,079.10	95,711.67	77,349.28	95,711.67
	Housing Finance	17,654.81	16,201.49	13,246.80	16,201.49
	Life Insurance	92,489.52	88,766.98	75,291.90	88,766.98
	Asset Management	307.64	268.14	218.59	268.14
	General Insurance Broking	150.86	170.81	114.37	170.81
	Stock and Securities Broking	2,070.32	1,953.40	1,483.45	1,953.40
	Health Insurance	2,970.55	2,836.54	2,260.63	2,836.54
	Other Financial Services	774.67	782.32	647.82	782.32
	<b>Total Segment Liabilities</b>	<b>2,14,497.47</b>	<b>2,06,691.35</b>	<b>1,70,612.84</b>	<b>2,06,691.35</b>
	Less: Inter-Segment Elimination	(939.54)	(973.89)	(282.49)	(973.89)
	Add: Unallocated Corporate Liabilities	918.02	858.97	750.71	858.97
	<b>Total Liabilities</b>	<b>2,14,475.95</b>	<b>2,06,576.43</b>	<b>1,71,081.06</b>	<b>2,06,576.43</b>

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 segments without eliminating the proportionate share of other shareholders, and includes assets and liabilities of associates and joint ventures.

**Notes:**

- 1 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 and in accordance with the applicable circulars, guidelines and directions issued by the Reserve Bank of India (RBI) and the National Housing Bank (NHB) from time to time.
- 2 The segment revenue and segment results include revenue and results of associate and joint venture companies (which have been consolidated using the equity method) as tabulated below:

## (a) Reconciliation of Revenue from Operations with Total Segment Revenue from Operations:

₹ crore

Particulars	Quarter Ended			Year Ended
	30 <sup>th</sup> June 2024 (Unaudited)	31 <sup>st</sup> March 2024 (Refer Note: 9)	30 <sup>th</sup> June 2023 (Unaudited)	31 <sup>st</sup> March 2024 (Audited)
<b>Total Segment Revenue from Operations</b>	<b>10,273.90</b>	<b>12,564.94</b>	<b>8,143.71</b>	<b>39,536.29</b>
Less: Revenue of Associate and Joint Venture companies, profits of which are equity accounted under the Ind AS framework	(1,463.99)	(1,650.38)	(1,108.22)	(5,095.30)
Add: Elimination of Intra Group Revenue from transactions with Associate and Joint Venture companies	22.52	25.40	9.48	64.55
<b>Total Revenue from Operations</b>	<b>8,832.43</b>	<b>10,939.96</b>	<b>7,044.97</b>	<b>34,505.54</b>

## (b) Reconciliation of Profit Before Tax with Total Segment Results:

₹ crore

Particulars	Quarter Ended			Year Ended
	30 <sup>th</sup> June 2024 (Unaudited)	31 <sup>st</sup> March 2024 (Refer Note: 9)	30 <sup>th</sup> June 2023 (Unaudited)	31 <sup>st</sup> March 2024 (Audited)
<b>Total Segment Results (Profit Before Tax)</b>	<b>1,243.71</b>	<b>1,823.43</b>	<b>1,025.78</b>	<b>5,099.99</b>
Less: Share of Associate and Joint Venture partners in Associate and Joint Venture companies	(169.38)	(211.29)	(114.26)	(517.63)
<b>Profit Before Tax</b>	<b>1,074.33</b>	<b>1,612.14</b>	<b>911.52</b>	<b>4,582.36</b>

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

₹ crore

Sr. No.	Particulars	Quarter Ended			Year Ended
		30 <sup>th</sup> June 2024 (Unaudited)	31 <sup>st</sup> March 2024 (Refer Note: 9)	30 <sup>th</sup> June 2023 (Unaudited)	31 <sup>st</sup> March 2024 (Audited)
<b>A</b>	<b>Policyholders' Income from Life Insurance Operations</b>				
	Life Insurance Premium	3,448.95	5,393.78	2,816.46	15,057.60
	Reinsurance Ceded	(145.69)	(176.52)	(123.30)	(535.94)
	Fees and Commission Income	0.05	0.07	0.12	0.38
	Interest Income	831.64	785.79	660.92	2,890.36
	Dividend Income	25.66	18.40	16.19	75.02
	Net Gain/(Loss) on Fair Value Changes	140.95	46.23	149.24	430.83
	Other Income	6.55	14.89	6.33	31.82
	<b>Total</b>	<b>4,308.11</b>	<b>6,082.64</b>	<b>3,525.96</b>	<b>17,950.07</b>
<b>B</b>	<b>Policyholders' Expense of Life Insurance Operations</b>				
	Finance Costs	3.80	3.75	2.81	14.68
	Fees and Commission Expense	204.32	337.55	134.32	908.94
	Impairment on Financial Instruments	1.33	(0.62)	0.63	0.91
	Employee Benefits Expense	323.58	363.96	249.88	1,191.00
	Benefits paid	2,239.05	2,222.04	1,451.26	7,181.98
	Claims Ceded to Reinsurers	(132.38)	(103.15)	(109.16)	(379.12)
	Change in Valuation of Liabilities	1,412.77	2,898.81	1,389.03	7,594.89
	Depreciation and Amortisation Expense	26.38	27.80	21.50	97.62
	Other Expenses	243.58	321.04	244.86	992.26
	<b>Sub Total</b>	<b>4,322.43</b>	<b>6,071.18</b>	<b>3,385.13</b>	<b>17,603.16</b>
	Add: Restricted Life Insurance Surplus retained in Policyholders' Fund	6.75	(29.17)	152.77	266.77
	<b>Total</b>	<b>4,329.18</b>	<b>6,042.01</b>	<b>3,537.90</b>	<b>17,869.93</b>

4 During the quarter ended 31<sup>st</sup> 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, by way of an offer for sale through stock exchange mechanism. The Company has recognised gain amounting to ₹ 486.43 crore (Net of Tax, Gain is ₹ 433.00 crore) in the quarter ended 31<sup>st</sup> March 2024. Further, during the quarter ended 30<sup>th</sup> June 2024, the Company has 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. The Company has recognised gain amounting to ₹ 16.13 crore (Net of Tax, Gain is ₹ 14.30 crore).

As a result, ABSLAMC has achieved the minimum public shareholding as required under the applicable laws. The shareholding percentage of Aditya Birla Capital Limited in ABSLAMC stands at 45.00% as on 30<sup>th</sup> June 2024.

5 The Board of Directors of the Company, at its Meeting held on 11<sup>th</sup> 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 and their respective shareholders and creditors under Sections 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder. The Scheme is subject to the sanction of National Company Law Tribunal ("NCLT"), Ahmedabad Bench and receipt of necessary approvals from the Reserve Bank of India, shareholders / creditors as may be directed by the NCLT and such other regulatory / statutory authorities, as may be required.

6 The Company during the financial year 2023-24, issued share capital through Qualified Institutional Placement of 10,00,00,000 shares to Qualified Institutional Buyers and through Preferential Issuance of 7,57,11,688 shares to its Promoter and a member of Promoter Group entity, both aggregating to ₹ 3,000 crore. In accordance with Ind AS 32, the costs that are attributable directly to the above transaction have been adjusted against securities premium reserve.

7 The Board of Directors of the Company, at its Meeting held on 27<sup>th</sup> March 2023, has approved the sale of its entire stake of 50.002% of the issued and paid-up share capital of Aditya Birla Insurance Brokers Limited to Edme Services Private Limited, part of the Samara Capital Group and an affiliate of Samara Alternate Investment Fund.

The proposed transaction was subject to condition precedent, including the receipt of approval of Insurance Regulatory and Development Authority of India ("IRDAI") and other regulatory / statutory approvals and satisfactory compliance of other conditions under the Share Purchase Agreement.

IRDAI vide its letter dated 24<sup>th</sup> July 2024 has approved the proposed transaction, to be carried out within 60 days from the date of approval. Upon completion of the proposed transaction, ABIBL shall cease to be a subsidiary of the Company.

8 The Company, during the quarter ended 30<sup>th</sup> June 2024, has allotted 20,56,315 equity shares of face value of ₹ 10 each, fully paid up, on exercise of options by eligible grantees, in accordance with the Employee Stock Option Schemes approved by the Company.

9 The figures for the last quarter of the previous year are the balancing figures between the audited figures in respect of the full financial year ended 31<sup>st</sup> March and the unaudited year to date figures up to the third quarter ended 31<sup>st</sup> December which were subjected to limited review.

10 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on 1<sup>st</sup> August 2024 and the Statutory Auditors of the Company have carried out limited review of the aforesaid results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

For and on behalf of Board of Directors

Place: Mumbai

Date: 1<sup>st</sup> August 2024

Kumar Mangalam Birla

Chairman

DIN: 00012813

**Aditya Birla Capital Limited**  
Corporate Identity Number L67120GJ2007PLC058890  
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**ADITYA BIRLA CAPITAL LIMITED**  
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>th</sup> JUNE 2024**

₹ crore

Sr. No.	Particulars	Quarter Ended			Year Ended
		30 <sup>th</sup> June 2024	31 <sup>st</sup> March 2024	30 <sup>th</sup> June 2023	31 <sup>st</sup> March 2024
		(Unaudited)	(Refer Note 9)	(Unaudited)	(Audited)
<b>1</b>	<b>Revenue from Operations</b>				
	(a) Interest Income	19.63	26.01	2.52	89.58
	(b) Dividend Income	-	-	-	75.62
	(c) Net Gain/(Loss) on Fair Value Changes	20.64	5.89	6.91	58.60
	(d) Gain on Sale of Investments (Refer Note 2)	20.48	635.77	-	635.77
	<b>Total Revenue from Operations</b>	<b>60.75</b>	<b>667.67</b>	<b>9.43</b>	<b>859.57</b>
<b>2</b>	Other Income	0.26	0.27	0.39	1.17
<b>3</b>	<b>Total Income (1+2)</b>	<b>61.01</b>	<b>667.94</b>	<b>9.82</b>	<b>860.74</b>
<b>4</b>	<b>Expenses</b>				
	(a) Finance Costs	0.03	0.04	0.02	0.14
	(b) Impairment on Financial Instruments	(0.03)	(0.13)	(0.02)	0.01
	(c) Employee Benefits Expense	6.97	8.68	7.02	30.66
	(d) Depreciation and Amortisation Expense	0.19	0.18	0.21	0.76
	(e) Other Expenses	7.06	19.07	1.90	33.83
	<b>Total Expenses</b>	<b>14.22</b>	<b>27.83</b>	<b>9.13</b>	<b>65.40</b>
<b>5</b>	<b>Profit Before Tax (3-4)</b>	<b>46.79</b>	<b>640.11</b>	<b>0.69</b>	<b>795.34</b>
<b>6</b>	<b>Tax Expense</b>				
	Current Tax	9.08	72.01	0.17	109.69
	Excess Provision for Current Tax Related to Earlier Years	-	(30.08)	-	(30.08)
	Deferred Tax	-	1.06	-	1.45
	<b>Total Tax Expense (Net)</b>	<b>9.08</b>	<b>42.99</b>	<b>0.17</b>	<b>81.06</b>
<b>7</b>	<b>Profit After Tax for the Period/Year (5-6)</b>	<b>37.71</b>	<b>597.12</b>	<b>0.52</b>	<b>714.28</b>
<b>8</b>	<b>Other Comprehensive Income (OCI)</b>				
	(i) Items that will not be Reclassified to Profit or Loss in Subsequent Periods	0.27	(0.28)	0.13	(0.16)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.07)	0.06	(0.03)	0.03
	<b>Other Comprehensive Income (Net of Tax)</b>	<b>0.20</b>	<b>(0.22)</b>	<b>0.10</b>	<b>(0.13)</b>
<b>9</b>	<b>Total Comprehensive Income (7+8)</b>	<b>37.91</b>	<b>596.90</b>	<b>0.62</b>	<b>714.15</b>
<b>10</b>	Paid Up Equity Share Capital (Face Value of ₹ 10 each)	2,602.08	2,600.02	2,594.70	2,600.02
<b>11</b>	Other Equity				11,338.56
<b>12</b>	Earnings per Equity Share of ₹ 10 each (^ - not annualised) *				
	Basic- ₹	0.14 <sup>^</sup>	2.30 <sup>^</sup>	0.00 <sup>^</sup>	2.80
	Diluted - ₹	0.14 <sup>^</sup>	2.28 <sup>^</sup>	0.00 <sup>^</sup>	2.77

\* Earning per equity share is restricted to two decimal.

**Notes:**

- 1 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 and in accordance with the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time.
- 2 During the quarter ended 31<sup>st</sup> 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, by way of an offer for sale through stock exchange mechanism. The Company has recognised gain amounting to ₹ 635.77 crore (Net of tax, gain is ₹ 566.17 crore). Further, during the quarter ended 30<sup>th</sup> June 2024, the Company has 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. The Company has recognised gain amounting to ₹ 20.48 crore (Net of Tax, Gain is ₹ 18.19 crore).  
  
As a result, ABSLAMC has achieved the minimum public shareholding as required under the applicable laws. The shareholding percentage of Aditya Birla Capital Limited in ABSLAMC stands at 45.00% as on 30<sup>th</sup> June 2024.
- 3 The Board of Directors of the Company, at its Meeting held on 11<sup>th</sup> 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 and their respective shareholders and creditors under Sections 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder. The Scheme is subject to the sanction of National Company Law Tribunal (NCLT), Ahmedabad Bench and receipt of necessary approvals from the Reserve Bank of India, shareholders / creditors as may be directed by the NCLT and such other regulatory / statutory authorities, as may be required.
- 4 The Company during the financial year 2023-24 had filed with Hon'ble National Company Law Tribunal ("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 NCLT sanctioned the Scheme vide order dated 2<sup>nd</sup> July 2024. As per the NCLT order, the effective date of the Scheme is 2<sup>nd</sup> July 2024.
- 5 The Company during the financial year 2023-24, issued equity share capital through Qualified Institutional Placement of 10,00,00,000 shares to Qualified Institutional Buyers and through Preferential Issuance of 7,57,11,688 shares to its Promoter and a member of Promoter Group entity, both aggregating to ₹ 3,000 crore. In accordance with Ind AS 32, the costs that are attributable directly to the above transaction, have been adjusted against securities premium reserve.
- 6 The Company, during the quarter ended 30<sup>th</sup> June 2024 has allotted 20,56,315 Equity Shares face value of ₹ 10 each, fully paid up, on exercise of options by eligible grantees, in accordance with the Employee Stock Option Schemes approved by the Company.
- 7 The Board of Directors of the Company, at its Meeting held on 27<sup>th</sup> March 2023, has approved the sale of its entire stake of 50.002% of the issued and paid-up share capital of Aditya Birla Insurance Brokers Limited to Edme Services Private Limited, part of the Samara Capital Group and an affiliate of Samara Alternate Investment Fund.  
  
The proposed transaction is subject to receipt of the approval of Insurance Regulatory and Development Authority of India ("IRDAI") and other regulatory / statutory approvals and satisfactory compliance of other conditions under the Share Purchase Agreement.  
  
IRDAI vide its letter dated 24<sup>th</sup> July 2024 has approved the proposed transaction, to be carried out within 60 days from the date of approval. Upon completion of the proposed transaction, ABIBL shall cease to be a subsidiary of the Company.
- 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'.
- 9 The figures for the quarter ended 31<sup>st</sup> March 2024 are the balancing figures between the audited figures in respect of the full financial year ended 31<sup>st</sup> March 2024 and the unaudited year to date figures up to the third quarter ended 31<sup>st</sup> December 2023 which were subjected to limited review.
- 10 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on 1<sup>st</sup> August 2024. The Statutory Auditors of the Company have carried out audit of the aforesaid results, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

For and on behalf of the Board of Directors

Place : Mumbai  
Date : 1<sup>st</sup> August 2024

Kumar Mangalam Birla  
Chairman  
DIN : 00012813

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