



ADITYA BIRLA CAPITAL LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

₹ crore

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st Dec, 2021 (Unaudited)	30th Sept, 2021 (Unaudited)	31st Dec, 2020 (Unaudited)	31st Dec, 2021 (Unaudited)	31st Dec, 2020 (Unaudited)	31st Mar, 2021 (Audited)
1	Revenue from Operations						
	Interest Income	1,793.08	1,757.86	1,667.54	5,247.96	5,099.94	6,767.74
	Dividend Income	0.01	-	0.01	0.01	0.01	2.85
	Fees and Commission Income	304.68	272.73	270.94	820.03	658.44	938.73
	Net Gain on Fair Value Changes	20.86	19.95	30.34	62.39	146.04	159.63
	Gain on Sale of Investment (Refer Note: 8)	177.19	-	-	177.19	-	-
	Policyholders' Income from Life Insurance Operations (Refer Note: 3)	3,024.50	3,190.88	2,778.62	8,208.55	6,991.26	10,193.91
	Policyholders' Income from Health Insurance Operations (Refer Note: 3)	383.65	353.36	281.52	1,080.66	760.83	1,178.87
	Sale of Service	1.56	1.71	2.82	4.82	4.43	6.06
	Total Revenue from Operations	5,705.53	5,596.49	5,031.79	15,601.61	13,660.95	19,247.79
2	Other Income	9.00	7.68	5.99	19.59	20.86	25.99
3	Total Income (1+2)	5,714.53	5,604.17	5,037.78	15,621.20	13,681.81	19,273.78
4	Expenses						
	(a) Finance Costs	877.82	863.82	940.78	2,598.14	3,029.18	3,915.76
	(b) Fees and Commission Expenses	156.25	143.30	152.70	400.07	328.31	473.34
	(c) Impairment on Financial Instruments including Loss on Derecognition of Financial Assets at Amortised Cost (Expected Credit Loss)	187.28	159.49	186.00	570.51	612.58	771.94
	(d) Employee Benefits Expenses	222.24	214.63	191.61	637.81	560.70	758.02
	(e) Policyholders' Expense of Life Insurance Operations (Refer Note: 3)	3,016.24	3,172.51	2,774.80	8,180.85	6,987.75	10,169.45
	(f) Policyholders' Expense of Health Insurance Operations (Refer Note: 3)	440.46	459.33	335.09	1,376.31	946.07	1,391.32
	(g) Depreciation and Amortisation Expense	30.42	30.39	29.51	88.83	85.87	114.45
	(h) Other Expenses	124.70	120.70	101.02	351.56	274.41	402.22
	Total Expenses	5,055.41	5,164.17	4,711.51	14,204.08	12,824.87	17,996.50
5	Profit Before Share of Associate/Joint Venture Companies and Tax (3-4)	659.12	440.00	326.27	1,417.12	856.94	1,277.28
6	Share of Profit of Associate/Joint Venture Companies	92.56	89.25	74.82	261.42	188.36	268.41
7	Profit Before Tax (5+6)	751.68	529.25	401.09	1,678.54	1,045.30	1,545.69
8	Tax Expense						
	Relating to other than revenue account of Life Insurance Policyholders'						
	Current Tax	142.79	176.01	52.75	465.54	275.05	371.91
	Short/ (Excess) Provision for Tax Related to Earlier Years (Net)	-	0.14	(0.57)	0.14	(0.31)	(6.44)
	Deferred Tax	23.56	(22.13)	56.02	(30.90)	7.85	24.04
	Relating to revenue account of Life Insurance Policyholders'						
	Current Tax	14.09	18.18	9.89	45.13	40.69	50.53
	Total Tax Expenses	180.44	172.20	118.09	479.91	323.28	440.04
9	Profit after tax for the period/year (including Non-Controlling Interest) (7-8)	571.24	357.05	283.00	1,198.63	722.02	1,105.65
10	Loss attributable to Non-Controlling Interest	5.50	19.85	5.68	57.05	29.38	20.89
11	Profit for the period/year attributable to Owners of the Company (9+10)	576.74	376.90	288.68	1,255.68	751.40	1,126.54
12	Other Comprehensive Income (OCI)						
	Relating to revenue account of Life Insurance Policyholders'						
	(i) Items that will not be reclassified to profit or loss in subsequent periods	(0.02)	(1.25)	(1.23)	(0.93)	(0.87)	(1.44)
	(ii) Items that will be reclassified to profit or loss in subsequent periods	(98.52)	98.98	137.10	(37.27)	291.51	47.38
	Less: Transferred to Policyholders' Fund in the Balance Sheet	98.54	(97.73)	(135.87)	38.20	(290.64)	(45.94)
	Relating to revenue account of Health Insurance Policyholders'						
	(i) Items that will not be reclassified to profit or loss in subsequent periods	0.05	(0.39)	(0.14)	(0.03)	1.00	1.46
	(ii) Items that will be reclassified to profit or loss in subsequent periods	(11.12)	8.62	5.68	(3.31)	14.33	(5.71)
	Relating to Others						
	(i) Items that will not be reclassified to profit or loss in subsequent periods	(7.61)	9.43	16.27	(12.13)	35.27	70.50
	Income tax relating to items that will not be reclassified to profit and loss	0.93	(1.42)	(2.37)	1.30	(5.65)	(10.94)
	(ii) Items that will be reclassified to profit or loss in subsequent periods	(15.83)	34.95	50.55	4.76	56.72	3.36
	Income tax relating to items that will be reclassified to profit and loss	0.29	(5.73)	(7.91)	(3.40)	(4.49)	1.52
13	Other Comprehensive Income for the period/year	(33.29)	45.46	62.08	(12.81)	97.18	60.19
14	Total Comprehensive Income (after tax) (9+13)	537.96	402.51	345.08	1,185.82	819.20	1,165.84
15	Profit for the period/year attributable to						
	Owners of the Company	576.74	376.90	288.68	1,255.68	751.40	1,126.54
	Non-Controlling interest	(5.50)	(19.85)	(5.68)	(57.05)	(29.38)	(20.89)
16	Other Comprehensive Income attributable to						
	Owners of the Company	(10.55)	25.63	35.83	3.32	42.12	26.57
	Non-Controlling interest	(22.74)	19.83	26.25	(16.13)	55.06	33.62
17	Total Comprehensive Income attributable to						
	Owners of the Company	566.19	402.53	324.51	1,259.00	793.52	1,153.11
	Non-Controlling interest	(28.24)	(0.01)	20.57	(73.18)	25.68	12.73
18	Paid Up Equity Share Capital (Face Value of ₹ 10 each)	2,416.20	2,415.96	2,415.00	2,416.20	2,415.00	2,415.28
19	Other Equity						11,327.30
20	Earnings per Equity Share of ₹ 10 each (Λ - not annualised)						
	Basic - ₹	2.39 ^Λ	1.56 ^Λ	1.20 ^Λ	5.20 ^Λ	3.11 ^Λ	4.67
	Diluted - ₹	2.38 ^Λ	1.56 ^Λ	1.19 ^Λ	5.19 ^Λ	3.11 ^Λ	4.66


CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

₹ crore

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st Dec, 2021 (Unaudited)	30th Sept, 2021 (Unaudited)	31st Dec, 2020 (Unaudited)	31st Dec, 2021 (Unaudited)	31st Dec, 2020 (Unaudited)	31st Mar, 2021 (Audited)
1	Segment Revenue						
	NBFC	1,481.42	1,436.37	1,333.23	4,298.49	4,132.12	5,511.52
	Housing Finance	301.75	301.44	325.54	910.28	975.18	1,280.56
	Life Insurance	3,078.13	3,242.09	2,824.81	8,358.42	7,134.95	10,379.28
	Asset Management	349.45	368.54	321.11	1,051.23	870.25	1,201.65
	General Insurance Broking	186.59	175.46	185.32	509.36	426.64	591.28
	Stock and Securities Broking	60.54	57.58	49.18	172.20	142.87	192.22
	Health Insurance	389.64	360.20	287.53	1,099.90	777.35	1,202.08
	Other Financial Services	220.87	32.47	36.04	283.76	98.70	128.74
	Total Segmental Revenue	6,068.39	5,974.15	5,362.76	16,683.64	14,558.06	20,487.33
	Less: Inter Segment Revenue	(14.47)	(9.43)	(10.56)	(32.62)	(28.74)	(40.49)
	Total Segment Revenue from Operations [Refer note 2 (b)]	6,053.92	5,964.72	5,352.20	16,651.02	14,529.32	20,446.84
2	Segment Results (Profit Before Tax)						
	NBFC	384.56	387.10	260.53	1,086.41	693.19	1,031.41
	Housing Finance	67.72	65.78	47.83	182.97	128.83	176.38
	Life Insurance	40.37	50.43	35.89	121.86	107.22	151.46
	Asset Management	248.97	230.50	194.10	685.36	488.15	695.89
	General Insurance Broking	15.62	24.44	18.48	77.05	63.40	70.70
	Stock and Securities Broking	9.15	9.09	5.98	26.14	17.14	22.40
	Health Insurance	(54.19)	(100.03)	(50.93)	(280.80)	(175.65)	(199.05)
	Other Financial Services	194.58	5.11	8.46	205.28	22.63	24.04
	Total Segment Results [Refer note 2 (c)]	906.78	672.42	520.34	2,104.27	1,344.91	1,973.23
3	Segment Assets (Including Goodwill)	As on	As on	As on	As on	As on	As on
		31st Dec, 2021	30th Sept, 2021	31st Dec, 2020	31st Dec, 2021	31st Dec, 2020	31st Mar, 2021
	NBFC	51,272.64	49,333.92	46,180.41	51,272.64	46,180.41	50,319.78
	Housing Finance	12,047.62	11,769.63	12,564.79	12,047.62	12,564.79	12,334.90
	Life Insurance	63,174.93	62,311.63	54,679.77	63,174.93	54,679.77	56,716.38
	Asset Management	2,229.41	2,250.56	1,943.85	2,229.41	1,943.85	1,967.63
	General Insurance Broking	236.21	234.67	203.78	236.21	203.78	202.85
	Stock and Securities Broking	1,325.16	1,317.48	988.54	1,325.16	988.54	1,059.61
	Health Insurance	1,756.11	1,655.57	1,489.19	1,756.11	1,489.19	1,565.56
	Other Financial Services	1,306.82	1,108.44	1,118.73	1,306.82	1,118.73	1,228.51
	Total Segment Assets	133,348.90	129,981.90	119,169.06	133,348.90	119,169.06	125,395.22
	Inter-Segment Elimination	(217.06)	(193.26)	(218.11)	(217.06)	(218.11)	(190.96)
	Add: Unallocated Corporate Assets	775.06	731.09	660.17	775.06	660.17	650.28
	Total Assets [Refer note 2 (d)]	133,906.90	130,519.73	119,611.12	133,906.90	119,611.12	125,854.54
4	Segment Liabilities	As on	As on	As on	As on	As on	As on
		31st Dec, 2021	30th Sept, 2021	31st Dec, 2020	31st Dec, 2021	31st Dec, 2020	31st Mar, 2021
	NBFC	42,116.41	40,443.41	37,999.05	42,116.41	37,999.05	41,902.62
	Housing Finance	10,425.79	10,201.05	11,121.32	10,425.79	11,121.32	10,855.94
	Life Insurance	60,262.34	59,380.08	51,824.97	60,262.34	51,824.97	53,848.34
	Asset Management	209.66	252.02	258.46	209.66	258.46	256.77
	General Insurance Broking	162.71	168.35	148.25	162.71	148.25	147.05
	Stock and Securities Broking	1,085.09	1,081.23	767.30	1,085.09	767.30	835.54
	Health Insurance	1,225.50	1,161.19	1,008.40	1,225.50	1,008.40	1,136.89
	Other Financial Services	525.78	544.20	530.94	525.78	530.94	570.55
	Total Segment Liabilities	116,013.28	113,231.53	103,658.69	116,013.28	103,658.69	109,553.70
	Inter-Segment Elimination	(217.06)	(193.26)	(218.11)	(217.06)	(218.11)	(190.96)
	Add: Unallocated Corporate Liabilities	473.48	478.62	456.91	473.48	456.91	419.25
	Total Liabilities [Refer note 2 (e)]	116,269.70	113,516.89	103,897.49	116,269.70	103,897.49	109,781.99

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".

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.
- 2 (a) The segment revenue, segment results, segment assets and segment liabilities include revenue, results, assets and liabilities of associate/joint venture entities (which have been consolidated using the equity method). Reconciliation of Segment Revenue and Segment Results have been tabulated below:
- 2 (b) Reconciliation of Revenue from Operations with Total Segment Revenue from Operations :

₹ crore

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec, 2021	30th Sept, 2021	31st Dec, 2020	31st Dec, 2021	31st Dec, 2020	31st Mar, 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Segment Revenue from Operations	6,053.92	5,964.72	5,352.20	16,651.02	14,529.32	20,446.84
Less: Revenue of associate/joint venture entities, profits of which are equity accounted under the Ind AS framework	(350.17)	(373.49)	(324.30)	(1,061.22)	(879.51)	(1,214.64)
Add: Elimination of Intra Group revenue from transactions with associate/joint venture entities	1.78	5.26	3.89	11.81	11.14	15.59
Total Revenue from Operations	5,705.53	5,596.49	5,031.79	15,601.61	13,660.95	19,247.79

- 2 (c) Reconciliation of Profit Before Tax with Total Segment Results:

₹ crore

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec, 2021	30th Sept, 2021	31st Dec, 2020	31st Dec, 2021	31st Dec, 2020	31st Mar, 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Segmental Results	906.78	672.42	520.34	2,104.27	1,344.91	1,973.23
Less: Share of associate/joint venture partners (not included in share of profits of the Group) in associate/joint venture entities	(155.10)	(143.17)	(119.25)	(425.73)	(299.61)	(427.54)
Profit Before Tax	751.68	529.25	401.09	1,678.54	1,045.30	1,545.69

- 3 Following are the Policyholders' Income and Expenses from Insurance Operations included in above results

₹ crore

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec, 2021	30th Sept, 2021	31st Dec, 2020	31st Dec, 2021	31st Dec, 2020	31st Mar, 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A Policyholders' Income from Life Insurance Operations						
Life Insurance Premium	2,694.43	2,745.84	2,324.95	7,048.26	5,821.16	8,653.99
Reinsurance ceded	(125.70)	(134.06)	(67.72)	(344.64)	(214.66)	(292.94)
Fees and commission Income	0.15	0.18	0.23	0.49	0.60	0.80
Interest income	421.94	373.05	365.57	1,199.54	1,016.15	1,400.37
Dividend income	7.49	6.75	5.09	22.70	16.58	22.42
Net gain on fair value changes	23.68	195.25	148.47	273.07	345.02	395.97
Other Income	2.51	3.87	2.03	9.13	6.41	13.30
Total	3,024.50	3,190.88	2,778.62	8,208.55	6,991.26	10,193.91
B Policyholders' Income from Health Insurance Operations						
Health Insurance Premium	406.20	396.15	309.30	1,169.86	859.32	1,300.64
Reinsurance ceded	(88.98)	(89.05)	(66.52)	(263.44)	(208.22)	(301.36)
Fees and commission Income	48.83	29.96	19.02	123.30	61.75	114.29
Interest income	16.26	14.92	12.95	46.32	36.42	49.99
Net gain on fair value changes	1.33	1.38	6.77	4.63	9.60	13.36
Other Income	0.01	-	-	(0.01)	1.96	1.95
Total	383.65	353.36	281.52	1,080.66	760.83	1,178.87
C Policyholders' Expense of Life Insurance Operations						
Finance Costs	2.70	2.69	3.25	8.26	9.53	12.68
Fees and Commission Expenses	145.25	140.42	129.88	374.55	325.58	498.43
Impairment on Financial Instruments	1.28	0.83	0.13	0.91	0.42	0.42
Employee Benefits Expenses	197.82	186.14	178.49	546.74	489.52	697.04
Benefits paid	1,738.19	2,159.41	1,259.85	5,572.94	2,880.73	4,424.81
Claims ceded to reinsurers	(76.26)	(274.18)	(108.85)	(640.94)	(253.42)	(321.31)
Change in valuation of liabilities	812.55	736.23	1,073.05	1,790.59	2,837.40	3,873.78
Depreciation and amortization	17.41	17.95	18.77	53.97	53.61	73.60
Other Expenses	193.01	191.32	156.25	499.88	403.54	629.03
Sub Total	3,031.95	3,160.81	2,710.82	8,206.90	6,746.91	9,888.48
Add: Restricted life insurance surplus retained in Policyholders' Fund	(15.71)	11.70	63.98	(26.05)	240.84	280.97
Total	3,016.24	3,172.51	2,774.80	8,180.85	6,987.75	10,169.45
D Policyholders' Expense of Health Insurance Operations						
Finance Costs	0.60	0.63	0.70	1.90	2.22	2.92
Fees and Commission Expenses	48.60	49.17	36.74	141.55	105.31	160.56
Employee Benefits Expenses	93.90	81.12	81.83	259.69	237.36	323.31
Benefits paid	231.25	224.64	156.88	747.72	280.81	439.98
Claims ceded to reinsurers	(54.70)	(48.63)	(31.39)	(136.91)	(56.08)	(86.70)
Change in valuation of liabilities	27.21	46.35	7.55	98.73	144.42	220.09
Depreciation and amortization	9.31	9.57	8.87	28.26	25.59	35.01
Other Expenses	84.29	96.48	73.91	235.37	206.44	296.15
Total	440.46	459.33	335.09	1,376.31	946.07	1,391.32

4 Estimation uncertainty relating to COVID-19 global health pandemic:

The Group recognizes the need to make reasonable estimation of the economic impact of this pandemic on the obligation on account of policy liabilities, recoverability of Goodwill, repayment ability of its borrowers, and to make additional provisions as considered appropriate, over-and-above the extant provisions as per the Group's ECL policy, for expected credit losses. The Group has segmented its portfolio basis various parameters to ascertain the likely detrimental impact on the credit risk in the portfolio as a result of the economic fallout of COVID-19 and basis its estimates, assumptions and judgements arrived at the additional provision required to take care of the expected credit loss in its financial results. Given the continued uncertainty over the potential macro-economic condition, the impact of economic fallout of COVID-19 on the carrying value of assets and obligations of the Group may be different from that expected as at the date of approval of these financial results. The Group will continue to closely monitor material changes, if any, to future economic conditions and suitable adjustments as considered appropriate will be given in the respective future period.

- 5 Lending businesses of the Group has implemented resolution plans to relieve Covid-19 pandemic related stress of eligible borrowers pursuant to RBI's guidelines 'Resolution Framework- 2.0: Resolution of Covid-19 related stress of Individuals and Small Businesses' dated 5th May, 2021.
- 6 RBI vide Circular dated 12th November, 2021 - "Prudential norms on Income Recognition, Asset Classification and Provisioning (IRACP) pertaining to Advances - Clarifications" has clarified / harmonized certain aspects of extant regulatory guidelines with a view to ensuring uniformity in the implementation of IRACP norms across all lending institutions. Such clarifications/ harmonization has no impact on the financial results for the quarter and nine months ended 31st December, 2021, as the Group continues to prepare the financial results in accordance with the applicable Ind-AS accounting framework read with the RBI Circular dated 13th March, 2020 -"Implementation of Indian Accounting Standards".
- 7 The Company, during the quarter and nine months ended 31st December, 2021, has allotted 2,42,551 and 9,21,636 equity shares respectively 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.
- 8 The Company has sold 28,50,880 equity shares of face value of ₹ 5 each, of Aditya Birla Sun Life AMC Limited (ABSLAMC), at ₹ 712 per equity share by way of offer for sale in the Initial Public Offer(IPO) of ABSLAMC in accordance with the relevant provisions of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and recognised gain on sale of these investments amounting to ₹ 177.19 crore (Net of Tax, gain is ₹ 160.54 crore). Consequently, w.e.f. 7th October, 2021 ABSLAMC has ceased to be a Joint Venture and has been accounted as an Associate.
- 9 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 3rd February, 2022. The Statutory Auditors of the Company have carried out limited review of the aforesaid results.
- 10 The previous period/year figures have been regrouped/re-classified wherever necessary, to conform to the current period groupings/classification.

For and on behalf of Board of Directors

Place: Mumbai
Date: 3rd February, 2022

Kumar Mangalam Birla
Chairman
DIN: 00012813

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ADITYA BIRLA CAPITAL LIMITED
STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

₹ crore

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st Dec, 2021	30th Sept, 2021	31st Dec, 2020	31st Dec, 2021	31st Dec, 2020	31st March, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
	Interest Income	4.09	2.52	3.27	9.79	9.50	12.47
	Dividend Income	80.66	17.96	-	134.60	11.54	82.94
	Net Gain/(Loss) on Fair Value Changes	3.13	2.46	2.24	8.15	9.99	12.48
	Gain on Sale of Investments (Refer Note No. 3)	196.12	-	-	196.12	-	-
	Total Revenue from Operations	284.00	22.94	5.51	348.66	31.03	107.89
2	Other Income	0.64	0.18	0.14	1.06	0.75	0.88
3	Total Income (1+2)	284.64	23.12	5.65	349.72	31.78	108.77
4	Expenses						
	(a) Finance Costs	0.03	0.03	0.03	0.08	0.10	0.14
	(b) Impairment on Financial Instruments Including Loss on Derecognition of Financial Assets at Amortised Cost (Expected Credit Loss)	0.07	0.17	(0.15)	(0.08)	0.01	0.34
	(c) Employee Benefits Expense	4.90	5.48	4.62	15.44	16.17	21.98
	(d) Depreciation and Amortisation Expense	0.22	0.22	0.31	0.68	1.00	1.35
	(e) Other Expenses	2.28	2.67	3.91	6.76	7.88	12.67
	Total Expenses	7.50	8.57	8.72	22.88	25.16	36.48
5	Profit/(Loss) Before Tax (3-4)	277.14	14.55	(3.07)	326.84	6.62	72.29
6	Tax Expense						
	Current Tax	34.09	3.62	(0.19)	46.28	0.41	4.38
	Deferred Tax	3.19	0.10	-	3.41	(4.42)	(5.12)
	Total Tax Expense	37.28	3.72	(0.19)	49.69	(4.01)	(0.74)
7	Profit/(Loss) After Tax For The Period/Year (5-6)	239.86	10.83	(2.88)	277.15	10.63	73.03
8	Other Comprehensive Income (OCI)						
	(i) Items that will not be Reclassified to Profit or Loss in Subsequent Periods	(0.00)	(0.03)	(0.10)	(0.07)	0.13	0.34
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.00	0.02	0.02	0.02	(0.04)	(0.09)
	Other Comprehensive Income (Net of Tax)	(0.00)	(0.01)	(0.08)	(0.05)	0.09	0.25
9	Total Comprehensive Income (7+8)	239.86	10.82	(2.96)	277.10	10.72	73.28
10	Paid Up Equity Share Capital (Face Value of ₹ 10 each)	2,416.20	2,415.96	2,415.00	2,416.20	2,415.00	2,415.28
11	Other Equity						7,135.69
12	Earnings per Equity Share of ₹ 10 each (^ - not annualised)						
	Basic- ₹	0.99^	0.04^	(0.01)^	1.15^	0.04^	0.30
	Diluted - ₹	0.99^	0.04^	(0.01)^	1.15^	0.04^	0.30

Notes:

- 1 These financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34 - 'Interim Financial Reporting'. Any application guidance / clarifications / directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued / applicable.
- 2 The Company, during the quarter and nine months ended 31st December, 2021 has allotted 2,42,551 and 9,21,636 Equity Shares respectively 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.
- 3 The Company has sold 28,50,880 equity shares of face value of ₹ 5 each, of Aditya Birla Sun Life AMC Limited (ABSLAMC), at ₹ 712 per equity share by way of offer for sale in the Initial Public Offer (IPO) of ABSLAMC in accordance with the relevant provisions of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and recognised gain on sale of these investments amounting to ₹ 196.12 crore (Net of Tax, Gain is ₹ 179.47 crore). Consequently, w.e.f. 7th October, 2021 ABSLAMC has ceased to be a Joint Venture and has been accounted as an Associate.
- 4 The management has assessed the potential impact of the COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The Company will keep monitoring future material changes, if any, due to the global health pandemic in estimating any potential impact on the financial results.
- 5 The main business of the Company is Investment activity, hence there are no separate reportable segments as per Ind AS 108 on 'Operating Segment'.
- 6 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 3rd February, 2022. The Statutory Auditors of the Company have carried out a limited review of the aforesaid results.

For and on behalf of the Board of Directors of

Place : Mumbai
Date : 3rd February, 2022

Kumar Mangalam Birla
Chairman
DIN : 00012813

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