

Ref: No. ABCL/SD/MUM/2025-26/November /05

14 November 2025

**BSE Limited**  
Corporate Relations Department  
1<sup>st</sup> Floor, New Trading Ring,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai 400 001  
**Scrip Code: 540691**  
**Scrip ID: ABCAPITAL**

**The National Stock Exchange of India Ltd**  
Exchange Plaza, 5<sup>th</sup> Floor,  
Plot. C/1, G-Block, Bandra-Kurla Complex,  
Bandra (East),  
Mumbai 400 051  
**Symbol: ABCAPITAL**

Dear Sir/ Madam,

**Sub: Intimation pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")**

This is to inform you that the Board of Directors of Aditya Birla Capital Limited ("ABCL" / "Company") have today approved the draft Scheme of Amalgamation of Aditya Birla Stressed Asset AMC Private Limited ("ABSAAMC" / "Amalgamating Company") with Aditya Birla Financial Shared Services Limited ("ABFSSL" / "Amalgamated Company"), (**both are non-material, wholly-owned subsidiaries of ABCL**), with their respective shareholders and creditors, under Section 233 and/ or other applicable provisions of the Companies Act, 2013, subject to the approval of the Regional Director (North Western Region), Registrar of Companies, Gujarat and other statutory or regulatory approvals, if any.

The required details under SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November 2024 are enclosed as **Annexure A**.

We request you to take the aforesaid on records.

Thanking you.

For **Aditya Birla Capital Limited**

**Santosh Haldankar**  
**Company Secretary & Compliance Officer**  
**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, 11<sup>th</sup> Floor, C-54 & 55, G Block  
Bandra Kurla Complex  
Bandra (East), Mumbai 400 051

**Citi Bank N.A.**  
Depositary Receipt Services  
388 Greenwich Street  
14<sup>th</sup> Floor, New York,  
NY 10013

**Listing Agent**  
Banque Internationale à Luxembourg SA  
69 route d'Esch  
L - 2953 Luxembourg  
Grand Duchy of Luxembourg

Aditya Birla Capital Limited  
Corporate Office:  
One World Center, Tower 1, 18<sup>th</sup> Floor, Jupiter Mill Compound,  
841, Senapati Bapat Marg, Elphinstone Road, Mumbai, Maharashtra - 400 013  
Tel: +91 22 6723 9101 | abc.secretarial@adityabirlacapital.com | www.adityabirlacapital.com  
For customer care and other queries : care.finance@adityabirlacapital.com  
Toll-free no.: 1800-270-7000

Registered Office:  
Indian Rayon Compound,  
Veraval, Gujarat - 362 266  
Tel: +91 28762 43257  
CIN: L64920GJ2007PLC058890

## Annexure A

Details under Regulation 30(6) read with clause (1) of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November 2024

Sr. No.	Items for Disclosure	Description
1	Name of the entity(ies) forming part of the amalgamation/merger, details in brief such as, size, turnover etc.	<p>Aditya Birla Stressed Asset AMC Private Limited ("ABSAAMC" / "Amalgamating Company") and Aditya Birla Financial Shared Services Limited ("ABFSSL" / "Amalgamated Company") <b>both are wholly-owned subsidiaries of the Company.</b></p> <p>The turnover of Amalgamating Company and Amalgamated Company for the financial year ended 31st March, 2025 is Rs. 3.60 Crore and Rs. 6.57 Crore respectively.</p>
2	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	<p>The Amalgamating Company and Amalgamated Company are wholly-owned subsidiaries of the Company and related parties to each other. The transaction is at an arm's length price based on valuation report obtained from an independent registered valuer.</p> <p>It may be noted that since the transaction is between two wholly-owned subsidiaries of the Company, it is exempt from the applicability of provisions of Regulations 23(2), (3) and (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>Further, as per the Ministry of Corporate Affairs Circular No. 30/2014 dated 17<sup>th</sup> July 2014, it is clarified that transactions arising out of Compromises, Arrangements and Amalgamations under the Companies Act, 2013, do not attract the requirements of Section 188 of the Companies Act, 2013.</p>
3	Area of business of the entity(ies)	<p><b>Amalgamating Company:</b> The primary activity of the Aditya Birla Stressed Asset AMC Private Limited (Amalgamating Company) is raising or acquiring various types of investment funds and to act as a fund manager, consultant, advisor, administrators, attorneys, agents, or representatives to carry on the activities of all types of investment funds.</p> <p><b>Amalgamated Company:</b> Aditya Birla Financial Shared Services Limited (Amalgamated Company) is engaged in the business of providing a common pool of facilities and resources like providing technology, application and business process services to its group companies, with a view to optimise</p>

		the benefits of specialisation and minimise the cost for each member group companies.
4	Rationale for amalgamation/merger	<ul style="list-style-type: none"> <li>• Rationalisation &amp; simplification of organisational structure by reducing number of subsidiaries of Aditya Birla Capital Limited.</li> <li>• Reduction in multiplicity of legal and regulatory compliances and administrative expenses.</li> <li>• Enable optimum utilization of the available resources.</li> </ul>
5	In case of cash consideration – amount or otherwise share exchange ratio.	<p>As per the Scheme of Amalgamation, the Amalgamated Company will issue and allot its Equity Shares to the Company being the shareholder of the Amalgamating Company, in accordance with the following Share Exchange Ratio:</p> <p><i>97 (Ninety-Seven) fully paid-up equity shares of face value INR 10/- each of Aditya Birla Financial Shared Services Limited for every 1,000 (One Thousand) equity shares of face value INR 10/- each of Aditya Birla Stressed Asset AMC Private Limited (Share Swap Ratio)</i></p>
6	Brief details of change in shareholding pattern (if any) of listed entity	<p>Not applicable.</p> <p>The Scheme of Amalgamation is between the wholly owned subsidiaries of the Company.</p> <p><b>The Company is not a party to the Scheme of Amalgamation and the shareholding pattern of the Company remains unchanged.</b></p>