Ref: No. ABCL/SD/MUM/2026-27/JULY/63 **31 July 2026**

BSE Limited
Phiroze 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: Outcome of Board Meeting under Regulations 30, 32, 33, 51(2), 52 and 54 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("SEBI Listing Regulations").

1. This is in continuation to our letter dated 13 July 2026.

2. We wish to inform you that pursuant to the applicable provisions of the SEBI Listing Regulations, the Board of Directors of Aditya Birla Capital Limited (the "Company") at its Meeting held today, i.e., 31 July 2026, *inter alia* approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 30 June 2026.

3. The Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Report and press release on the Unaudited Financial Results of the Company for the quarter ended 30 June 2026 is enclosed.

4. Grant of following Stock Options and Performance Stock Units (“PSUs”) to the eligible employees under Aditya Birla Capital Limited Employee Stock Option and Performance Stock Unit Scheme 2022:

	Grant 1		**Grant 2**	**Grant 3**
Instrument	**Stock Options**	**PSUs**	**Stock Options**	**PSUs**
Quantum of grant	64,32,626	18,57,844	92,59,847	9,63,417
Grant / Exercise Price (Rs. Per Share)	394.05	10	394.05	10
Date of grant	31st July 2026			
Vesting Period	3 Years from the date of Grant, 33.33% | 33.33% | 33.33%		3 Years from the date of Grant, 0% | 0% |100%	
Exercise Period	5 Years from the date of vesting			
Whether the scheme is in terms of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021	Yes		Yes	Yes

5. Pursuant to Regulation 32 of SEBI Listing Regulations, a statement confirming no deviation or variation in the utilization of proceeds raised through issuance of equity shares by way of Preferential Issue under Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, for the quarter ended 30 June 2026 is enclosed.

Aditya Birla Capital Limited
Corporate Office:
One World Center, Tower 1, 18th 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

6. Pursuant to Regulation 52(7) & 52(7A) of SEBI Listing Regulations and the Operational Circular issued by SEBI through circular number SEBI/HO/DDHS/DDHS_Div1/P/CIR/2022/ 0000000103 dated 29 July 2022, a statement indicating the utilization of issue proceeds of Non-Convertible Debentures and statement indicating Nil deviation and variation for the quarter ended 30 June 2026 is also annexed to the Financial Results.

7. In terms of Regulation 54 of the SEBI Listing Regulations, the Security Cover Certificate as on 30 June 2026 in the prescribed format is annexed to the Financial Results.

8. Change in Senior Management of the Company

   Pursuant to Regulation 30 read with Para A(7) of Part A of Schedule III and other applicable provisions of the SEBI Listing Regulations, we hereby inform you that basis recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company has today viz. 31 July 2026, approved the appointment of Mr. Subhash Subramaniam, as Chief Technology Officer and a Senior Management Personnel ("SMP") of the Company, with effect from 03 August 2026.

   Details with respect to the said appointment of SMP as required under Regulation 30(6) read with Para A(7) of Part A of Schedule III of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026, are enclosed as Annexure.

9. The Meeting commenced at 12:30 p.m. and concluded at 14.05 p.m.

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

Thanking you,

Yours sincerely,
For **Aditya Birla Capital Limited**

Santosh Gurudas Haldankar

Digitally signed by Santosh Gurudas Haldankar
Date: 2026.07.31 14:10:07 +05'30'

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

M M NISSIM & CO LLP
Chartered Accountants

Barodawala Mansion,
B-Wing, 3rd Floor,
81, Dr Annie Besant Road
Worli, Mumbai 400018
Tel: +91 (22) 69879900
3511 3710/23/25/28

KKC & Associates LLP
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Sunshine Tower, Level 19,
Senapati Bapat Marg,
Elphinstone Road,
Mumbai 400013
Tel: +91 (22) 6143 7333
Fax: +91 (22) 6143 7300

Independent Auditor's Review Report on unaudited standalone financial results of Aditya Birla Capital Limited for the quarter ended June 30, 2026 pursuant to Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 ended June 30, 2026 ('the Statement'), being submitted by the NBFC pursuant to the requirements of Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63(2) of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations'). We have initialled the Statement for identification purpose only.

2. This 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 Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63(2) 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 of material misstatement. A review is limited primarily to inquiries of the NBFC's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 aforesaid 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 the Regulation 33, Regulation 52 and

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KKC & associates llp Chartered Accountants

Regulation 54 read with the Regulation 63(2) 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. Attention is drawn to the fact that the unaudited standalone financial results of the Company for the corresponding quarter ended June 30, 2025 were reviewed by M M NISSIM & CO LLP whose report dated August 04, 2025, expressed an unmodified conclusion on those unaudited standalone financial results.

6. Attention is drawn to the fact that the figures for the quarter ended March 31, 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published unaudited year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Our conclusion on the Statement is not modified in respect of these matters.

For **M M NISSIM & CO LLP**
Chartered Accountants

Firm Registration No.: 107122W/W100672

M M NISSIM & CO LLP
FRN : 107122W / W100672
MUMBAI
CHARTERED ACCOUNTANTS

Sanjay Khemani
Partner
ICAI Membership No: 044577
UDIN:26044577VTKZHM8099
Place: Mumbai
Date: July 31, 2026

For **KKC & Associates LLP**
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration No.: 105146W/W100621

Hasmukh B Dedhia
Partner
ICAI Membership No: 33494
UDIN:26033494TBIDBD9347
Place: Mumbai
Date: July 31, 2026

KKC & associates llp
Chartered Accountants

ADITYA BIRLA CAPITAL

ADITYA BIRLA CAPITAL LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2026

₹ crore

Sr. No.	Particulars	Quarter Ended			Year Ended
		30th June 2026 (Unaudited)	31st March 2026 (Refer Note:14)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
1	**Revenue from Operations**				
	(a) Interest Income	4,630.92	4,300.01	3,792.15	16,149.57
	(b) Dividend Income	-	0.02	-	311.17
	(c) Fees and Commission Income	194.60	203.59	122.66	678.96
	(d) Net Gain/(loss) on Fair Value Changes	51.30	(21.73)	73.59	87.08
	(e) Net Gain on De-recognition of Financial Instruments at Amortised Cost	113.22	90.31	21.66	246.22
	Total Revenue from Operations	**4,990.04**	**4,572.20**	**4,010.06**	**17,473.00**
2	**Other Income**	10.58	11.58	31.46	112.04
3	**Total Income (1+2)**	**5,000.62**	**4,583.78**	**4,041.52**	**17,585.04**
4	**Expenses**				
	(a) Finance Costs	2,645.29	2,409.35	2,172.73	9,111.96
	(b) Impairment on Financial Instruments	399.82	368.69	399.17	1,569.43
	(c) Employee Benefits Expense	431.30	364.95	295.90	1,340.49
	(d) Depreciation and Amortisation Expense	36.96	37.32	35.28	146.65
	(e) Other Expenses	310.74	360.77	230.73	1,237.00
	Total Expenses	**3,824.11**	**3,541.08**	**3,133.81**	**13,405.53**
5	**Profit Before Exceptional Items & Tax (3-4)**	**1,176.51**	**1,042.70**	**907.71**	**4,179.51**
6	Exceptional Items (Refer Note:8)	-	0.30	-	(11.54)
7	**Profit Before Tax (5+6)**	**1,176.51**	**1,043.00**	**907.71**	**4,167.97**
8	**Tax Expense**				
	(a) Current Tax	282.36	131.18	279.22	1,000.21
	(b) Short / (Excess) Provision for Current Tax Related to Earlier Years	(15.93)	-	-	(1.86)
	(c) Deferred Tax	17.02	134.78	(47.21)	60.30
	Total Tax Expenses	**283.45**	**265.96**	**232.01**	**1,058.65**
9	**Profit for the period / year (7-8)**	**893.06**	**777.04**	**675.70**	**3,109.32**
10	**Other Comprehensive Income (OCI)**				
	(a) Items that will not be reclassified to profit or loss				
	(i) Re-measurement Gain / (loss) on Defined Benefit Plan	(1.94)	0.17	(0.47)	(2.57)
	Income tax impact of above	0.49	(0.04)	0.12	0.65
	(ii) Changes in Fair Value of Equity Instruments carried at FVTOCI	-	0.08	-	1.19
	Income tax impact of above	-	(0.02)	-	(0.30)
	(b) Items that will be reclassified to profit or loss				
	(i) Fair Value Change on Derivatives designated as Cash Flow Hedge	12.05	144.88	(19.26)	169.26
	Income tax impact of above	(3.03)	(36.46)	4.85	(42.60)
	Other Comprehensive Income for the period / year	**7.57**	**108.61**	**(14.76)**	**125.63**
11	**Total Comprehensive Income for the period / year (after tax) (9+10)**	**900.63**	**885.65**	**660.94**	**3,234.95**
12	Paid-up Equity Share Capital	2,734.21	2,619.61	2,610.24	2,619.61
	(Face Value of ₹ 10 each)				
13	Other Equity				26,081.51
14	Earnings per Equity Share of ₹ 10 each (^ - not annualised)				
	Basic - ₹	3.39^	2.97^	2.59^	11.90
	Diluted - ₹	3.36^	2.94^	2.57^	11.78

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ADITYA BIRLA CAPITAL LIMITED MUMBAI

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STANDALONE SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30th JUNE 2026

₹ crore

Sr. No.	Particulars	Quarter Ended			Year Ended
		30th June 2026 (Unaudited)	31st March 2026 (Refer Note:14)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
1	**Segment Revenue from Operations**				
	Lending	4,986.60	4,570.60	4,003.52	17,148.52
	Investing and Others	3.44	1.60	6.54	324.48
	Total Segment Revenue from Operations	**4,990.04**	**4,572.20**	**4,010.06**	**17,473.00**
	Inter-Segment Revenue from Operations	-	-	-	-
	Total Revenue from Operations	**4,990.04**	**4,572.20**	**4,010.06**	**17,473.00**
2	**Segment Results (Profit Before Tax)**				
	Lending	1,221.50	1,105.84	925.49	4,023.24
	Investing and Others	(44.99)	(62.84)	(17.78)	144.73
	Total Profit Before Tax	**1,176.51**	**1,043.00**	**907.71**	**4,167.97**

Sr. No.	Particulars	As on 30th June 2026 (Unaudited)	As on 31st March 2026 (Refer Note:14)	As on 30th June 2025 (Unaudited)	As on 31st March 2026 (Audited)
3	**Segment Assets**				
	Lending	1,70,092.21	1,62,691.43	1,36,422.63	1,62,691.43
	Investing and Others	11,472.16	9,075.70	7,071.16	9,075.70
	Total Segment Assets	**1,81,564.37**	**1,71,767.13**	**1,43,493.79**	**1,71,767.13**
	Inter-Segment Elimination	(1,704.80)	(1,679.53)	(1.14)	(1,679.53)
	Unallocated Corporate Assets	484.38	498.33	604.00	498.33
	Total Assets	**1,80,343.95**	**1,70,585.93**	**1,44,096.65**	**1,70,585.93**
4	**Segment Liabilities**				
	Lending	1,48,090.64	1,41,625.69	1,17,854.29	1,41,625.69
	Investing and Others	84.16	1,740.38	97.07	1,740.38
	Total Segment Liabilities	**1,48,174.80**	**1,43,366.07**	**1,17,951.36**	**1,43,366.07**
	Inter-Segment Elimination	(1,704.80)	(1,679.53)	(1.14)	(1,679.53)
	Unallocated Corporate Liabilities	173.57	198.27	231.45	198.27
	Total Liabilities	**1,46,643.57**	**1,41,884.81**	**1,18,181.67**	**1,41,884.81**

The Operating Segments have been identified on the basis of the business activities and these segments are reviewed by the Chief Operating Decision Maker to make decisions about the resources to be allocated and assess performance and for which discrete financial information is available.

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ADITYA BIRLA CAPITAL LIMITED MUMBAI

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3 The above Standalone financial results of the Company 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 the Companies (Indian Accounting Standards) 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, Regulation 52 and Regulation 54 read with Regulation 63 (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

4 The Company has applied its material accounting policies in the preparation of these Standalone financial results consistent with those followed in the standalone financial statements for the year ended 31st March 2026. Any application of guidance / clarification / directions issued by RBI or other regulations are implemented prospectively when they become applicable.

5 Disclosures pursuant to Reserve Bank of India (Non-Banking Financial Companies – Financial Statements: Presentation and Disclosures) Directions, 2025 in terms of the RBI circular RBI/DOR/2025-26/359 DOR.ACC.REC.No.278/21.04.018/2025-26 dated 28th November 2025, as amended.

(a)(i) Details of Loans not in default that are acquired:

Particulars	During the quarter ended 30th June 2026
	Through Novation/ Assignment
No. of loan accounts acquired	1,069
Amount of loan account acquired (₹ crore)	743.48
Weighted average maturity (residual maturity) (in months)	134
Weighted average holding period (upto date of acquisition) (in months)	10
Retention of beneficial economic interest (MRR of assignor)*	10.35%
Coverage of tangible security*	1.47 to 2.52
Rating-wise distribution of rated loans	
A-	13.45%
A	12.97%
Unrated	73.58%

* Ratio is computed basis weighted average of loans acquired.

(a)(ii) Details of Loans not in default that are transferred:

Particulars	During the quarter ended 30th June 2026
	Through Novation/ Assignment
No. of loan accounts transferred out	3,062
Amount of loan account transferred (₹ crore)	1,068.95
Weighted average maturity (residual maturity)(in months)	147
Weighted average holding period (upto date of transfer) (in months)	19
Retention of Beneficial economic interest (MRR of assignor)*	10.00%
Coverage of tangible security*	2.36 to 2.67
Rating-wise distribution of rated loans	
Unrated	100%

* Ratio is computed basis weighted average of loans transferred.

(b) Details of stressed loans transferred :

Particulars	During the quarter ended 30th June 2026	
	To ARCs	To permitted transferees
No. of accounts	4	-
Aggregate principal outstanding of loans transferred (₹ crore)	54.74	-
Weighted average residual tenor of the loans transferred (in months)	30	-
Net book value of loans transferred (at the time of transfer) (₹ crore)	51.85	-
Aggregate consideration (₹ crore)	57.11	-
Additional consideration realized in respect of accounts transferred in earlier years	-	-
Excess provisions reversed to the profit and loss account on account of sale of stressed loans (₹ crore)	4.01	-
Security receipts recorded against this stressed loan sale (₹ crore)	-	-
Rating-wise distribution of Security Receipts		
Unrated	-	-

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ADITYA BIRLA CAPITAL LIMITED MUMBAI

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6 Disclosure related to Project Finance for the quarter ended 30th June 2026, as per the Reserve Bank of India (Non-Banking Financial Company - Financial Statements Presentation and Disclosures) Directions in terms of the RBI circular RBI/DOR/2025-26/359 DOR.ACC.REC.No.278/21.04.018/2025-26 dated 28th November 2025, is given below :

Item Description	Number of accounts*	Total outstanding (₹ crore)#
1. Projects under implementation accounts at the beginning of the quarter	526	13,722.17
2 .Projects under implementation accounts sanctioned during the quarter	27	1,007.74
3. Projects under implementation accounts where DCCO has been achieved during the quarter***	54	295.26
4. Projects under implementation accounts at the end of the quarter. (1+2-3)**	499	13,585.98
5. Out of '4' – accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked	12	403.78
5.1. Out of '5' – accounts in respect of which Resolution plan has been implemented	8	369.58
5.2. Out of '5' – accounts in respect of which Resolution plan is under implementation	4	34.20
5.3. Out of '5' – accounts in respect of which Resolution plan has failed	-	-
6. Out of '5', accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked due to change in scope and size of the project	-	-
7. Out of '5', account in respect of which cost overrun associated with extension in original / extended DCCO, as the case may be, was funded	-	-
7.1. Out of '7', accounts where SBCF was sanctioned during financial closure and renewed continuously	-	-
7.2. Out of '7', accounts where SBCF was not pre-sanctioned or renewed continuously	-	-
8. Out of '4' – accounts in respect of which resolution process not involving extension in original / extended DCCO, as the case may be, has been invoked	-	-
8.1. Out of '8' – accounts in respect of which Resolution plan has been implemented	-	-
8.2. Out of '8' – accounts in respect of which Resolution plan is under implementation	-	-
8.3. Out of '8' – accounts in respect of which Resolution plan has failed	-	-

Includes movement of ₹ 848.67 crore during the quarter ended 30th June 2026 in projects under implementation accounts existing at the beginning of the quarter. Total outstanding also includes interest.

* It includes those cases where sanctioned letter accepted by customer

** In respect of number of accounts

***Includes the cases in which DCCO was not achieved, but the loan has closed due to non-availment of the sanction facility or due to foreclosure/takeover

7 Disclosure related to Co-lending arrangements (CLAs) as at 30th June 2026, as per the Reserve Bank of India (Non-Banking Financial Company - Financial Statements: Presentation and Disclosures) Directions in terms of the RBI circular RBI/DOR/2025-26/359 DOR.ACC.REC.No.278/21.04.018/2025-26 dated 28th November 2025, is given below :

Particulars	As at 30th June 2026
A) As originator RE	**NA**
B) As partner RE	
1.Quantum of CLAs	
- Number of CLA Partners*	9
- Number of outstanding cases (No.)	2,78,955
- Amount of Gross Outstanding (₹ crore)**	2,561.52
2.Weighted average rate of Interest	23.61%
3.Fees received during the period (₹ crore)	-
4.Fees paid during the period (₹ crore)	19.10
5.Broad Sectors in which CLAs covered	Loan Against Properties, Supply Chain Finance, Personal Loan
6.Performance of loans covered under CLAs	
- Standard loan (₹ crore)	2,541.77
- Non-Performing loans (₹ crore)	19.75
7.Details related to default guarantee loss invoked during the quarter (₹ crore)	3.64

** Net of write-off

* It also includes 1 CLA partner where the gross outstanding is Nil as on 30th June, 2026.

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ADITYA BIRLA CAPITAL LIMITED MUMBAI

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8 The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from 21st November 2025. The Company has estimated the incremental impact of these changes based on an actuarial valuation and has recognised a charge amounting to ₹ 11.54 crore (net of subsequent reversal upon actualisation of the incremental charge) in the Financials Results for the year ended 31st March 2026 and reported the same under "Exceptional Items".

9 As per Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 ("SEBI LODR") , the Company shall, at all times maintains 100% asset cover as per the terms of the Offer Document/Information Memorandum and the Debenture Trust Deed, which should be sufficient to discharge these liabilities for the Non-Convertible Debt Securities issued, by way of pari passu charge over its immovable property and on all current and future receivables and monies receivables thereunder and future current assets. The security cover available for the outstanding Non-Convertible Debt Securities is 1.35 times.

10 Disclosure in compliance with Regulations 52(4) read with Regulation 63(2) of the SEBI LODR, for the quarter ended 30th June 2026 is attached as Annexure 1.

11 The Company, during the quarter ended 30th June 2026, raised capital of ₹ 4,000 crore through issuance of 11,23,53,236 equity shares on a preferential basis, having face value of ₹ 10 each, at an issue price of ₹ 356.02 per share (including premium of ₹ 346.02 per share).

12 The Company, during the quarter ended 30th June 2026, has allotted 22,46,970 Equity Shares of face value of ₹ 10 each, fully paid up, (32,31,952 for the quarter ended 30th June 2025) on exercise of options by eligible grantees, in accordance with the Employee Stock Option Schemes.

13 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held on 31st July 2026 and the joint statutory auditors of the Company have carried out limited review of the aforesaid results, pursuant to Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

14 The figures for the quarter ended 31st March 2026 are balancing figures between audited figures for the year ended 31st March 2026 and nine months ended 31st December 2025 which were subjected to limited review by the Auditors.

15 In accordance with Ind AS 108 - Segment Reporting, the Company has identified two business segments i.e. 'Lending' and 'Investing and Others'.

16 Figures for the previous period / year have been regrouped wherever necessary to conform to current period / year presentation.

ADITYA BIRLA CAPITAL LIMITED
MUMBAI

For and on behalf of Board of Directors

Kumar Mangalam Birla
Chairman
DIN: 00012813
Date: 31st July 2026
Place: Mumbai

Aditya Birla Capital Limited
Corporate Identity Number L64920GJ2007PLC058890
Regd. Office: Indian Rayon Compound, Veraval, Gujarat - 362 266
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M M NISSIM & CO LLP
FRN : 107122W / W100672
MUMBAI
CHARTERED ACCOUNTANTS

KKC & associates llp
PV
Chartered Accountants

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Annexure 1

Information as required by Regulation 52(4) read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr No.	Particulars	Foot Note	Quarter Ended			Year Ended
			30th June 2026 (Unaudited)	31st March 2026 (Refer Note:14)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
1	Debt-equity ratio (no. of times)	1	4.24	4.82	4.40	4.82
2	Debt service coverage ratio	2	NA	NA	NA	NA
3	Interest service coverage ratio	2	NA	NA	NA	NA
4	Outstanding redeemable preference shares (no. of shares)		Nil	Nil	Nil	Nil
5	Outstanding redeemable preference shares (₹ in Crore)		Nil	Nil	Nil	Nil
6	Capital redemption reserve (₹ in Crore)		10.00	10.00	10.00	10.00
7	Debenture redemption reserve (₹ in Crore)	2	NA	NA	NA	NA
8	Net worth (₹ in Crore)	5	33,404.75	28,515.48	25,861.56	28,515.48
9	Net profit after tax (₹ in Crore)		893.06	777.04	675.70	3,109.32
10	Earnings per share					
	Basic earnings per share (in ₹) (^ - not annualised)		3.39^	2.97^	2.59^	11.90
	Diluted earnings per share (in ₹) (^ - not annualised)		3.36^	2.94^	2.57^	11.78
11	Current ratio	2	NA	NA	NA	NA
12	Long term debt to working capital	2	NA	NA	NA	NA
13	Bad debts to account receivable ratio	2	NA	NA	NA	NA
14	Current liability ratio	2	NA	NA	NA	NA
15	Total debts to total assets (no. of times)	3	0.79	0.81	0.79	0.81
16	Inventory turnover	2	NA	NA	NA	NA
17	Debtors turnover	2	NA	NA	NA	NA
18	Operating margin (%)	2	NA	NA	NA	NA
19	Net profit margin (%)	4	17.86%	16.95%	16.72%	17.68%
	Sector specific equivalent ratios:					
20	Capital adequacy ratio (%)	6	18.82%	16.79%	18.11%	16.79%
21	Liquidity coverage ratio (%)	6	172.69%	164.74%	225.15%	180.98%
22	Expected credit loss (ECL) ratios					
	(a) Amount of gross stage 3 assets (₹ in Crore)		2,062.84	2,024.46	2,904.55	2,024.46
	(b) Amount of net stage 3 assets (₹ in Crore)		1,068.78	1,056.24	1,707.60	1,056.24
	(c) Gross stage 3 (%)		1.30%	1.33%	2.27%	1.33%
	(d) Net stage 3 (%)		0.68%	0.70%	1.35%	0.70%

Notes :

1 Debt - equity ratio = (Debt Securities + Borrowings (other than Debt Securities) + Subordinated Liabilities) / Equity.

2 The Company is a Non-Banking Financial Company registered under the Reserve Bank of India Act, 1934 hence these ratios are not applicable ("NA").

3 Total debts to total assets = (Debt Securities + Borrowings (other than Debt Securities) + Subordinated Liabilities) / Total Assets.

4 Net profit margin = Net Profit after Tax / Total Income

5 Net worth is calculated as defined in section 2(57) of Companies Act, 2013.

6 Capital Adequacy Ratio and Liquidity Coverage Ratio is calculated as per the Reserve Bank of India guidelines.

M M NISSIM & CO LLP ★ FRN : 107122W / W100672 MUMBAI ★ CHARTERED ACCOUNTANTS

kkc & associates llp Chartered Accountants

ADITYA BIRLA CAPITAL LIMITED MUMBAI

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Independent Auditor's Review Report on unaudited consolidated financial results of Aditya Birla Capital Limited for the quarter ended June 30, 2026, pursuant to Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 Parent' or 'the Company') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter ended June 30, 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63(2) of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations'). We have initialled the Statement for identification purpose only.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' 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, Regulation 52 and Regulation 54 read with 63 (2) 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 ('the ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the financial results/ information of the following entities:

Sr. no	Name of the entity	Relationship
1	Aditya Birla Capital Limited	Parent
2	Aditya Birla Housing Finance Limited	Subsidiary
3	Aditya Birla Sun Life Insurance Company Limited	Subsidiary
4	Aditya Birla Sun Life Pension Fund Management Limited	Step-down Subsidiary
5	Aditya Birla Money Limited	Subsidiary
6	Aditya Birla Capital Digital Limited	Wholly owned Subsidiary
7	Aditya Birla ARC Limited	Wholly owned Subsidiary
8	ABARC – AST – 008 – Trust	Step-down Subsidiary
9	Aditya Birla PE Advisors Private Limited	Wholly owned Subsidiary
10	Aditya Birla Financial Shared Services Limited	Wholly owned Subsidiary
11	Aditya Birla Trustee Company Private Limited	Wholly owned Subsidiary
12	Aditya Birla Special Situation Fund 1	Subsidiary (ceased to exist wef 26 June 2025)
13	Aditya Birla Sun Life AMC Limited	Associate
14	Aditya Birla Health Insurance Co. Limited	Joint Venture
15	Aditya Birla Wellness Private Limited	Joint Venture
16	Aditya Birla Sun Life Trustee Private Limited	Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of review reports of the other auditors as referred to in paragraph 6 & 7 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 Ind AS and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63(2) of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes financial results of 2 (two) subsidiaries included in the Statement, whose financial results reflects total revenues (before consolidation adjustments) of Rs. 5876.86 Crores, total net loss after tax (before consolidation adjustments) of Rs. 32.14 Crores and total comprehensive income (before consolidation adjustments) of Rs. 101.47 Crores for the quarter ended June 30, 2026, as considered in the Statement, whose financial results have been reviewed by one of the joint auditors of the Parent. 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 such reports of the joint auditor and the procedures performed by us as stated in paragraph 3 above.

7. (a) We did not review the financial results of 6 (six) subsidiaries and 2 (two) step-down subsidiaries included in the Statement, whose financial results, reflect total revenues (before consolidation adjustments) of Rs. 1,418.15 Crores, total net profit after tax (before consolidation adjustments) of Rs. 251.80 Crores and total comprehensive income (before consolidation

M M NISSIM & CO LLP FRN: 107122W/W100672 MUMBAI CHARTERED ACCOUNTANTS

kkc & associates llp Chartered Accountants adjustments) of Rs. 252.88 Crores for the quarter ended June 30, 2026 as considered in the Statement.

(b) The Statement also includes the Group's share of net profit after tax of Rs. 145.56 Crores and total comprehensive income of Rs. 179.68 Crores for the quarter ended June 30, 2026, as considered in the Statement, in respect of 1 (one) associate and 3 (three) joint ventures, whose financial results have not been reviewed by us.

The financial results referred to in (a) & (b) above have been reviewed by other auditors and their reports, vide which they have issued an unmodified conclusion 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, associates and joint ventures, is based solely on the reports of the said other auditors and the procedures performed by us, as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

8. The Statement includes the total revenues (before consolidation adjustments) of Rs. 5,848.28 crores, total net profit after tax (before consolidation adjustments) of Rs. 38.96 crores and total comprehensive income (before consolidation adjustments) of Rs. 172.66 Crores, for the quarter ended June 30, 2026 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 as under:

"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 June 30, 2026. 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 June 30, 2026 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."

9. Attention is drawn to the fact that the unaudited consolidated financial results of the Company for the corresponding quarter ended June 30, 2025 were reviewed by M M NISSIM & CO LLP whose report dated August 04, 2025, expressed an unmodified conclusion on those unaudited consolidated financial results.

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10. The Consolidated Financial Results includes the results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the previous financial year which were subject to limited review by us.

    Our conclusion on the Statement is not modified in respect of these matters.

For **M M NISSIM & CO LLP**
Chartered Accountants

Firm Registration No.: 107122W/W100672

M M NISSIM & CO LLP
FRN : 107122W / W100672
MUMBAI
CHARTERED ACCOUNTANTS

Sanjay Khemani
Partner
ICAI Membership No: 044577
UDIN: 26044577OVXIJR9489

Place: Mumbai
Date: July 31, 2026

For **KKC & Associates LLP**
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration No.: 105146W/W100621

KKC & associates llp
Chartered Accountants

Hasmukh B Dedhia
Partner
ICAI Membership No: 33494
UDIN: 26033494DBOAF26937

Place: Mumbai
Date: July 31, 2026

ADITYA BIRLA CAPITAL

ADITYA BIRLA CAPITAL LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2026

₹ crore

Sr. No.	Particulars	Quarter Ended			Year Ended
		30th June 2026 (Unaudited)	31st March 2026 (Refer Note: 11)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
1	**Revenue from Operations**				
	(a) Interest Income	5,975.34	5,516.18	4,775.08	20,580.29
	(b) Dividend Income	-	0.02	1.19	1.47
	(c) Fees and Commission Income	260.17	258.21	190.72	909.51
	(d) Net Gain / (Loss) on Fair Value Changes	85.75	(0.26)	108.27	159.38
	(e) Net Gain on De-recognition of Financial Instruments at Amortised Cost	153.53	121.34	45.63	380.47
	(f) Policyholders' Income from Life Insurance Operations (Refer Note: 3)	5,703.74	7,562.72	4,381.40	23,475.43
	(g) Sale of Services	1.01	1.04	0.40	2.43
	Total Revenue from Operations	**12,179.54**	**13,459.25**	**9,502.69**	**45,508.98**
2	**Other Income**	7.51	16.49	28.12	108.41
3	**Total Income (1+2)**	**12,187.05**	**13,475.74**	**9,530.81**	**45,617.39**
4	**Expenses**				
	(a) Finance Costs	3,389.51	3,100.59	2,736.19	11,622.19
	(b) Fees and Commission Expense	18.65	18.35	16.62	67.09
	(c) Impairment on Financial Instruments	429.31	381.71	428.15	1,668.21
	(d) Employee Benefits Expenses	676.16	578.78	493.42	2,157.82
	(e) Policyholders' Expense of Life Insurance Operations (Refer Note: 3)	5,677.08	7,474.46	4,384.63	23,289.63
	(f) Depreciation and Amortisation Expense	81.53	81.88	71.29	306.63
	(g) Other Expenses	419.50	470.97	329.50	1,632.09
	Total Expenses	**10,691.74**	**12,106.74**	**8,459.80**	**40,743.66**
5	**Profit Before Share of Associate and Joint Venture Companies, Exceptional Items and Tax (3-4)**	**1,495.31**	**1,369.00**	**1,071.01**	**4,873.73**
6	Share of Profit of Associate and Joint Venture Companies (Refer Note: 5)	145.56	58.80	110.93	461.18
7	**Profit Before Exceptional Items and Tax (5+6)**	**1,640.87**	**1,427.80**	**1,181.94**	**5,334.91**
8	Exceptional Items (Refer Note: 7)	-	13.65	-	(53.94)
9	**Profit Before Tax (7+8)**	**1,640.87**	**1,441.45**	**1,181.94**	**5,280.97**
10	**Tax Expense**				
	Relating to other than Revenue Account of Life Insurance Policyholders				
	(a) Current Tax	355.16	192.36	328.08	1,214.95
	(b) Short / (Excess) Provision for Current Tax Related to Earlier Years	(16.26)	0.51	0.48	(0.94)
	(c) Deferred Tax	56.23	160.69	(15.66)	107.69
	Relating to Revenue Account of Life Insurance Policyholders				
	(d) Current Tax	21.89	41.21	14.72	85.74
	Total Tax Expenses	**417.02**	**394.77**	**327.62**	**1,407.44**
11	**Profit After Tax for the period / year (including Non-Controlling Interests) (9-10)**	**1,223.85**	**1,046.68**	**854.32**	**3,873.53**
12	(Profit) / Loss attributable to Non-Controlling Interests	**(49.15)**	**(35.56)**	**(15.69)**	**(99.31)**
13	**Profit for the period / year attributable to Owners of the Company (11+12)**	**1,174.70**	**1,011.12**	**838.63**	**3,774.22**

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ADITYA BIRLA CAPITAL LIMITED MUMBAI

ADITYA BIRLA CAPITAL

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2026

₹ crore

Sr. No.	Particulars	Quarter Ended			Year Ended
		30th June 2026 (Unaudited)	31st March 2026 (Refer Note: 11)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
14	**Other Comprehensive Income**				
	Relating to Revenue Account of Life Insurance Policyholders				
	(i) Items that will not be reclassified to profit or loss	0.94	(3.15)	(2.07)	9.04
	(ii) Items that will be reclassified to profit or loss	803.46	(800.92)	(316.66)	(1,804.92)
		804.40	(804.07)	(318.73)	(1,795.88)
	Less: Transferred to Policyholders' Fund in the Balance Sheet	(804.40)	804.07	318.73	1,795.88
		-	-	-	-
	Relating to Others				
	(i) Items that will not be reclassified to profit or loss	22.90	(29.06)	29.16	18.03
	Income tax relating to items that will not be reclassified to profit or loss	(3.12)	3.46	(4.75)	(3.17)
	(ii) Items that will be reclassified to profit or loss	164.15	(52.54)	23.71	(99.15)
	Income tax relating to items that will be reclassified to profit or loss	(22.42)	(12.21)	(0.42)	(10.70)
	Other Comprehensive Income for the period / year (Refer Note: 5)	**161.51**	**(90.35)**	**47.70**	**(94.99)**
15	**Total Comprehensive Income (after tax) (11+14)**	**1,385.36**	**956.33**	**902.02**	**3,778.54**
16	**Profit for the period / year attributable to**				
	Owners of the Company	1,174.70	1,011.12	838.63	3,774.22
	Non-Controlling Interests	49.15	35.56	15.69	99.31
17	**Other Comprehensive Income attributable to**				
	Owners of the Company	95.57	(8.22)	20.09	(10.82)
	Non-Controlling Interests	65.94	(82.13)	27.61	(84.17)
18	**Total Comprehensive Income attributable to**				
	Owners of the Company	1,270.27	1,002.90	858.72	3,763.40
	Non-Controlling Interests	115.09	(46.57)	43.30	15.14
19	Paid-up Equity Share Capital (Face Value of ₹ 10 each)	2,734.21	2,619.61	2,610.24	2,619.61
20	Other Equity				31,800.95
21	Earnings per Equity Share of ₹ 10 each (^ - not annualised)				
	Basic - ₹	4.46^	3.86^	3.22^	14.44
	Diluted - ₹	4.41^	3.81^	3.19^	14.28

M M NISSIM & CO LLP CHARTERED ACCOUNTANTS FRN : 107122W / W100672 MUMBAI

KKC & associates llp Chartered Accountants

ADITYA BIRLA CAPITAL LIMITED MUMBAI

ADITYA BIRLA CAPITAL

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CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30th JUNE 2026

₹ crore

Sr. No.	Particulars	Quarter Ended			Year Ended
		30th June 2026 (Unaudited)	31st March 2026 (Refer Note: 11)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
1	**Segment Revenue**				
	Lending (Excluding Housing Finance)	4,986.60	4,570.60	4,003.52	17,148.52
	Housing Finance	1,254.73	1,122.27	893.48	4,065.57
	Life Insurance	5,853.15	7,690.03	4,501.06	23,974.11
	Asset Management	624.67	424.14	564.58	2,056.16
	Health Insurance (Refer Note: 5)	1,953.80	1,631.55	1,347.62	6,157.20
	Stock and Securities Broking	130.77	129.80	112.71	468.59
	Other Financial Services	57.00	54.53	50.64	193.89
	Sub Total	**14,860.72**	**15,622.92**	**11,473.61**	**54,064.04**
	Less: Inter-Segment Revenue from Operations	(129.68)	(147.06)	(85.18)	(472.48)
	Total Segment Revenue [Refer Note: 2(a)]	**14,731.04**	**15,475.86**	**11,388.43**	**53,591.56**
2	**Segment Results (Profit Before Tax)**				
	Lending (Excluding Housing Finance)	1,221.50	1,105.84	925.49	4,023.24
	Housing Finance	300.01	254.85	154.10	832.26
	Life Insurance	60.90	103.78	38.64	256.99
	Asset Management	406.07	219.40	372.28	1,265.56
	Health Insurance (Refer Note: 5)	15.16	(42.72)	(29.43)	51.72
	Stock and Securities Broking	15.40	25.72	20.56	78.71
	Other Financial Services	(102.42)	(112.95)	(67.81)	(371.32)
	Total Segment Results [Refer Note: 2(b)]	**1,916.62**	**1,553.92**	**1,413.83**	**6,137.16**

Sr. No.	Particulars	As on 30th June 2026 (Unaudited)	As on 31st March 2026 (Audited)	As on 30th June 2025 (Unaudited)	As on 31st March 2026 (Audited)
3	**Segment Assets**				
	Lending (Excluding Housing Finance)	1,70,092.21	1,62,691.43	1,36,422.63	1,62,691.43
	Housing Finance	48,980.75	44,717.92	33,619.88	44,717.92
	Life Insurance	1,24,921.73	1,19,571.91	1,10,677.61	1,19,571.91
	Asset Management	4,729.83	4,395.94	4,405.10	4,395.94
	Health Insurance (Refer Note: 5)	8,269.60	7,468.20	6,090.83	7,468.20
	Stock and Securities Broking	3,529.18	3,623.77	2,675.22	3,623.77
	Other Financial Services	4,551.75	2,273.09	2,021.86	2,273.09
	Sub Total	**3,65,075.05**	**3,44,742.26**	**2,95,913.13**	**3,44,742.26**
	Less: Inter-Segment Elimination	(3,441.13)	(3,471.56)	(1,116.63)	(3,471.56)
	Add: Unallocated Corporate Assets	543.05	656.93	729.28	656.93
	Total Segment Assets	**3,62,176.97**	**3,41,927.63**	**2,95,525.78**	**3,41,927.63**
4	**Segment Liabilities**				
	Lending (Excluding Housing Finance)	1,48,090.64	1,41,625.69	1,17,854.29	1,41,625.69
	Housing Finance	40,013.71	38,749.63	29,471.77	38,749.63
	Life Insurance	1,19,535.93	1,14,501.13	1,06,342.12	1,14,501.13
	Asset Management	284.57	317.77	298.79	317.77
	Health Insurance (Refer Note: 5)	6,260.78	5,751.93	4,469.16	5,751.93
	Stock and Securities Broking	3,059.43	3,165.94	2,263.26	3,165.94
	Other Financial Services	1,324.83	2,986.42	1,166.68	2,986.42
	Sub Total	**3,18,569.89**	**3,07,098.51**	**2,61,866.07**	**3,07,098.51**
	Less: Inter-Segment Elimination	(3,441.13)	(3,471.56)	(1,116.63)	(3,471.56)
	Add: Unallocated Corporate Liabilities	1,047.14	856.30	869.32	856.30
	Total Segment Liabilities	**3,16,175.90**	**3,04,483.25**	**2,61,618.76**	**3,04,483.25**

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 total revenue, results, assets and liabilities of associate 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 2 below.

M M NISSIM & CO LLP CHARTERED ACCOUNTANTS FRN : 107122W W100672 MUMBAI

KKC & associates llp Chartered Accountants

ADITYA BIRLA CAPITAL LIMITED MUMBAI

Contd. from Page 3

Notes:

1 The Consolidated Financial Results (the "Statement" or "Results") of Aditya Birla Capital Limited ("ABCL", "Company") 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 compliance with Regulation 33, Regulation 52 and Regulation 63(2) of Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Group has applied its material accounting policies in the preparation of these consolidated financial results consistent with those followed in the consolidated financial statements for the year ended 31st March 2026.

The Results represent the consolidated financial results of the Company and its subsidiaries, joint ventures and associate. As on 30th June 2026, ABCL has 10 subsidiaries, 3 joint ventures and 1 associate.

2 Reconciliation of the reportable segments with the Entity:

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

₹ crore

Particulars	Quarter Ended			Year Ended
	30th June 2026 (Unaudited)	31st March 2026 (Refer Note: 11)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
Total Segment Revenue	**14,731.04**	**15,475.86**	**11,388.43**	**53,591.56**
Less: Revenue of Associate and Joint Venture companies, profits of which are equity accounted under the Ind AS framework	(2,580.25)	(2,060.58)	(1,916.08)	(8,228.77)
Add: Elimination of Intra Group Revenue from transactions with Associate and Joint Venture companies	28.75	43.97	30.34	146.19
Total Revenue from Operations	**12,179.54**	**13,459.25**	**9,502.69**	**45,508.98**

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

₹ crore

Particulars	Quarter Ended			Year Ended
	30th June 2026 (Unaudited)	31st March 2026 (Refer Note: 11)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
Total Segment Results (Profit Before Tax)	**1,916.62**	**1,553.92**	**1,413.83**	**6,137.16**
Less: Results of Associate and Joint Venture companies, belonging to other shareholders and Group's share of tax on its share	(275.75)	(112.47)	(231.89)	(856.19)
Profit Before Tax	**1,640.87**	**1,441.45**	**1,181.94**	**5,280.97**

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

₹ crore

Sr. No.	Particulars	Quarter Ended			Year Ended
		30th June 2026 (Unaudited)	31st March 2026 (Refer Note: 11)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
A	**Policyholders' Income from Life Insurance Operations**				
	Life Insurance Premium	4,350.02	7,488.17	3,185.39	20,148.76
	Reinsurance Ceded	(176.24)	(195.84)	(147.41)	(620.53)
	Interest Income	1,115.45	1,065.27	985.95	4,109.71
	Dividend Income	43.94	20.24	33.05	98.00
	Net Gain / (Loss) on Fair Value Changes	358.25	(841.28)	315.06	(300.01)
	Other Income	12.32	26.16	9.36	39.50
	Total	**5,703.74**	**7,562.72**	**4,381.40**	**23,475.43**
B	**Policyholders' Expense of Life Insurance Operations**				
	Finance Costs	5.76	5.92	5.04	21.95
	Fees and Commission Expense	327.21	557.36	304.08	1,756.33
	Impairment on Financial Instruments	1.69	0.05	1.50	2.31
	Employee Benefits Expenses	439.71	579.09	398.63	1,839.24
	Benefits paid	2,002.85	3,331.11	2,303.30	11,720.12
	Claims Ceded to Reinsurers	(141.03)	(150.53)	(138.15)	(547.54)
	Change in Valuation of Liabilities	2,379.30	3,579.54	967.22	7,432.59
	Depreciation and Amortisation Expense	33.65	35.53	31.82	134.60
	Other Expenses	341.00	515.87	243.42	1,379.17
	Sub Total	**5,390.14**	**8,453.94**	**4,116.86**	**23,738.77**
	Add/(Less): Restricted Life Insurance Surplus retained in Policyholders' Fund	286.94	(979.48)	267.77	(449.14)
	Total	**5,677.08**	**7,474.46**	**4,384.63**	**23,289.63**

M M NISSIM & CO LLP FRN : 107122W / W100672 MUMBAI CHARTERED ACCOUNTANTS

Kkc & associates llp Chartered Accountants

ADITYA BIRLA CAPITAL LIMITED MUMBAI

Contd. from Page 4

4 The Company during the quarter ended 30th June 2026, raised capital of ₹ 4,000 crore through issuance of 11,23,53,236 equity shares on a preferential basis, having face value of ₹ 10 each, at an issue price of ₹ 356.02 per share (including premium of ₹ 346.02 per share).

5 Insurance Regulatory and Development Authority of India ("IRDAI"), vide IRDAI (Actuarial, Finance and Investment Functions of Insurers) (Amendment) Regulations, 2026 ("Regulation") has mandated insurance companies to prepare financial statements in accordance with applicable Indian Accounting Standards ("Ind AS") w.e.f. 1st April 2026.

During the current quarter, Aditya Birla Health Insurance Co. Limited ("ABHICL"), a joint venture of the Company, has adopted Ind AS 117, Insurance Contracts, read with applicable Indian Accounting Standards for the first time. The Group accounts for its investment in the joint venture using the equity method under Ind AS 28, Investments in Associates and Joint Ventures. Accordingly, the Group's share of the joint venture's profit or loss and other comprehensive income, after giving effect to the joint venture's first-time adoption of Ind AS 117 has been recognised in these consolidated financial results ("CFS").

Further, the comparative financial information of ABHICL in the consolidated financial results has been restated. Given below are the restated and earlier numbers considered for consolidation:

₹ crore

Particulars	Quarter Ended 31st March 2026		Quarter Ended 30th June 2025		Year Ended 31st March 2026	
	Reported	Restated	Reported	Restated	Reported	Restated
Share of Profit/(Loss) of ABHICL in CFS	99.94	(18.10)	(16.56)	(13.01)	18.12	27.85
Share of Other Comprehensive Income of ABHICL in CFS	(40.33)	(40.16)	13.75	13.41	(57.94)	(57.58)

Given below are the restated and earlier reported numbers of Health Insurance segment:

₹ crore

Particulars	Quarter Ended 31st March 2026		Quarter Ended 30th June 2025		Year Ended 31st March 2026	
	Reported	Restated	Reported	Restated	Reported	Restated
Segment Revenue	2,032.35	1,631.55	1,291.73	1,347.62	6,437.04	6,157.20
Segment Results	214.52	(42.72)	(37.16)	(29.43)	30.53	51.72
Segment Assets	6,996.74	7,468.20	5,510.41	6,090.83	6,996.74	7,468.20
Segment Liabilities	5,269.21	5,751.93	3,864.24	4,469.16	5,269.21	5,751.93

Aditya Birla Sun Life Insurance Company Limited, a subsidiary of the Company, has obtained approval from IRDAI for forbearance under the Regulation, permitting it to defer the adoption of Ind AS 117 till 31st March 2027 and accordingly continues to prepare its financial results as per Ind AS 104, Insurance Contracts, for the purpose of consolidation.

6 The Company, during the quarter ended 30th June 2026 has allotted 22,46,970 Equity Shares of face value of ₹ 10 each, fully paid up, (32,31,952 for the quarter ended 30th June 2025) on exercise of options by eligible grantees, in accordance with the Employee Stock Option Schemes.

7 The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from 21st November 2025. The Group has estimated the incremental impact of these changes based on an actuarial valuation and has recognised a charge amounting to ₹ 53.94 crore (net of subsequent reversal upon actualisation of the incremental charge) in the Consolidated Financials Results for the year ended 31st March 2026 and reported the same under "Exceptional Items".

8 Aditya Birla Housing Finance Limited ("ABHFL") has made a preferential allotment on private placement basis of 12,32,52,061 equity shares of ₹ 10 each to Indriya Limited, one of the entities of Advent International, L.P. ("Advent") on 17th April 2026 for an aggregate consideration of ₹ 2,750 crore. Accordingly, Indriya Limited now holds 14.286% of the paid-up equity share capital of ABHFL on a fully diluted basis. ABHFL has ceased to be a wholly owned subsidiary of the Company, and the Company now holds 85.505% of the paid-up equity share capital of ABHFL on a fully diluted basis.

M M NISSIM & CO LLP CHARTERED ACCOUNTANTS FRN : 107122W / W100672 MUMBAI

KKC & associates llp Chartered Accountants

ADITYA BIRLA CAPITAL LIMITED MUMBAI

Contd. from Page 5

9 Disclosure in compliance with Regulations 52(4) read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter ended 30th June 2026 is attached as Annexure 1.

10 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held on 31st July 2026 and the joint statutory auditors of the Company have carried out limited review of the aforesaid results, pursuant to Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

11 The figures for the quarter ended 31st March 2026 are balancing figures between audited figures for the year ended 31st March 2026 and nine months ended 31st December 2025 which were subjected to limited review by the Auditors.

12 Figures for the previous period / year have been regrouped wherever necessary to conform to current period / year presentation.

ADITYA BIRLA CAPITAL LIMITED MUMBAI

For and on behalf of Board of Directors

Kumar Mangalam Birla
Chairman
DIN: 00012813
Date: 31st July 2026
Place: Mumbai

Aditya Birla Capital Limited
Corporate Identity Number L64920GJ2007PLC058890
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
Tel: +91 22 6723 9101 | abc.secretarial@adityabirlacapital.com | www.adityabirlacapital.com

M M NISSIM & CO LLP FRN : 107122W / W100672 MUMBAI CHARTERED ACCOUNTANTS

kkc & associates llp PV Chartered Accountants

Annexure 1

Contd. from Page 6

Information as required by Regulation 52(4) read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Foot Note	Quarter Ended			Year Ended
			30th June 2026 (Unaudited)	31st March 2026 (Refer Note: 11)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
1	Debt-equity ratio (no. of times)	1	4.49	5.20	4.65	5.20
2	Debt service coverage ratio	2	NA	NA	NA	NA
3	Interest service coverage ratio	2	NA	NA	NA	NA
4	Outstanding redeemable preference shares (no. of shares)		Nil	Nil	Nil	Nil
5	Outstanding redeemable preference shares (₹ in Crore)		Nil	Nil	Nil	Nil
6	Capital redemption reserve (₹ in Crore)		10.00	10.00	10.00	10.00
7	Debenture redemption reserve (₹ in Crore)		94.35	94.35	66.30	94.35
8	Net worth (₹ in Crore)	3	40,895.39	34,420.56	31,068.22	34,420.56
9	Net profit after tax attributable to Owners of the Company (₹ in Crore)		1,174.70	1,011.12	838.63	3,774.22
10	Earnings per share					
	Basic earnings per share (in ₹) (^ - not annualised)		4.46^	3.86^	3.22^	14.44
	Diluted earnings per share (in ₹) (^ - not annualised)		4.41^	3.81^	3.19^	14.28
11	Current ratio	2	NA	NA	NA	NA
12	Long term debt to working capital	2	NA	NA	NA	NA
13	Bad debts to account receivable ratio	2	NA	NA	NA	NA
14	Current liability ratio	2	NA	NA	NA	NA
15	Total debts to total assets (no. of times)	4	0.52	0.53	0.50	0.53
16	Inventory turnover	2	NA	NA	NA	NA
17	Debtors turnover	2	NA	NA	NA	NA
18	Operating margin (%)	2	NA	NA	NA	NA
19	Net profit margin (%)	5	9.64%	7.50%	8.80%	8.27%

Notes:

1 Debt-equity ratio = (Debt Securities + Borrowings (other than Debt Securities) + Subordinated Liabilities) / Equity attributable to Owners of the Company.

2 Ratios are not relevant as Group is engaged in financing activities.

3 Net worth is calculated as defined in section 2(57) of Companies Act, 2013.

4 Total debts to total assets = (Debt Securities + Borrowings (other than Debt Securities) + Subordinated Liabilities) / Total Assets.

5 Net profit margin (%) = Net profit after tax attributable to Owners of the Company / Total Income.

Q1 FY27 RESULTS
PRESS RELEASE

ADITYA BIRLA CAPITAL

Strong Earnings Growth across Businesses with Robust Asset Quality; Raised Rs 4,000 Cr Growth Capital via Pref. Allotment, onboarding IFC

- **Consolidated Profit after Tax grew 40% y-o-y to ₹1,175 crore**
- **Consolidated Revenue[1] grew 29% y-o-y to ₹14,731 crore**
- **Total lending portfolio grew by 32% y-o-y and 6% q-o-q to ₹2,19,289 crore**
- **HFC AUM grew by 50% year-on-year and crossed ₹50,000 crore**
- **Mutual fund quarterly average AUM grew 6% y-o-y to ₹4,27,675 crore**
- **Life insurance individual first year premium grew 20% y-o-y to ₹952 crore**
- **Health insurance gross written premium increased 50% y-o-y to ₹2,196 crore**
- **Raised equity growth capital of ₹4,000 crore via preferential allotment from Promoters and International Finance Corporation**

Mumbai, July 31, 2026: Aditya Birla Capital Limited ("The Company") announced its financial results for the quarter ended June 30, 2026.

The consolidated revenue[1] grew by 29% year-on-year to ₹ 14,731 crore in Q1 FY27. The consolidated profit after tax grew by 40% year-on-year to ₹ 1,175 crore in Q1 FY27. The overall lending portfolio (NBFC and HFC) grew by 32% year-on-year and 6% sequentially to ₹ 2,19,289 crore as on June 30, 2026. The total AUM (AMC, life insurance and health insurance) grew by 36% year-on-year to ₹ 7,52,745 crore as on June 30, 2026. The life insurance individual first year premium grew by 20% year-on-year to ₹ 952 crore in Q1 FY27 and health insurance gross written premium grew by 50% year-on-year to ₹ 2,196 crore in Q1 FY27.

Key Business Highlights:

NBFC Business

- Disbursements grew by 34% year-on-year to ₹ 21,201 crore
- AUM grew by 28% year-on-year and 5% sequentially to ₹ 1,67,456 crore
- Profit before tax grew by 32% year-on-year and 10% sequentially to ₹ 1,222 crore
- Return on assets increased by 14 bps year-on-year and 8 bps sequentially to 2.39%
- Gross stage 3 ratio improved by 97 bps year-on-year and 3 bps sequentially to 1.30%

Housing Finance

- Disbursements grew by 39% year-on-year to ₹ 7,515 crore
- AUM grew by 50% year-on-year and 9% sequentially to ₹ 51,833 crore
- Profit before tax grew by 95% year-on-year and 18% sequentially to ₹ 300 crore
- Return on assets increased by 53 bps year-on-year and 5 bps sequentially to 2.12%
- Gross stage 3 ratio improved by 22 bps year-on-year and 3 bps sequentially to 0.41%

AMC Business

- Mutual fund quarterly average assets under management grew by 6% year-on year to ₹ 4,27,675 crore
- Equity QAAUM grew by 10% year-on-year to ₹ 1,98,722 crore

1. Consolidated segment revenue; for Ind AS statutory reporting purpose Asset management, wellness business and health insurance are not consolidated and included under equity accounting.

- Individual monthly average assets under management grew by 3% year-on-year to ₹2,10,606 crore
- Profit after tax grew by 12% year-on-year to ₹ 309 crore

Life Insurance Business

- Individual First Year Premium (FYP) grew by 20% year-on-year to ₹ 952 crore
- Group new business premium increased by 74% year-on-year to ₹ 1,281 crore
- Renewal premium grew by 19% year-on-year to ₹ 2,345 crore
- Net value of new business (VNB) margin increased by 756 bps year-on-year to 15.1%
- Absolute net VNB grew by 153% year-on-year to ₹ 167 crore

Health Insurance Business

- Gross written premium grew by 50% year-on-year to ₹ 2,196 crore
- Standalone health insurer market share increased by 200 bps year-on-year to 16.2%
- Combined ratio improved to 106% (Q1 FY26: 107%)

During Q1 FY27, the Company raised equity growth capital of Rs. 4,000 crore - Rs. 2,880 crore from Grasim Industries Limited (Promoter), Rs. 200 crore from Suryaja Investment Pte Limited, Singapore (Promoter Group entity) and Rs. 920 crore from International Finance Corporation (IFC) - via preferential allotment of shares. A large majority of the proceeds from the raise i.e. 87.5% will be utilised for meeting the growth objectives of the NBFC business and 12.5% for other general corporate purposes, including investments in subsidiaries/JV/associates.

The Company continues to strengthen its digital platforms to enable seamless customer onboarding and service delivery. The Company's D2C platform, ABCD offers a comprehensive portfolio of more than 26 products and services such as payments, loans, insurance, and investments. The platform has witnessed a strong response with about 1.2 crore customer acquisitions as of June 30, 2026.

The comprehensive B2B platform for the MSME ecosystem, Udyog Plus, offers seamless, paperless digital journey for business loans, supply chain financing and a host of other value-added services. It has scaled up significantly with over 24 lakh registrations and reached an AUM of ₹ 6,229 crore as of June 30, 2026.

The Company also continues to expand its physical footprint with a pan-India presence of 1,759 branches across all businesses as of June 30, 2026. The branch expansion is targeted at driving penetration into tier 3 and tier 4 towns and new customer segments.

About Aditya Birla Capital Limited

Aditya Birla Capital Limited ("ABCL") is a listed systemically important non-deposit taking Non-Banking Financial Company (NBFC) and the holding company of the financial services businesses. Through its subsidiaries/JVs, ABCL provides a comprehensive suite of financial solutions across Loans, Investments, Insurance, and Payments to serve the diverse needs of customers across their lifecycles. Powered by about 66,500 employees, the businesses of ABCL have a nationwide reach with 1,759 branches and more than 200,000 agents/channel partners along with several bank partners.

Aditya Birla Capital Limited is a part of the US$ 72 billion global conglomerate Aditya Birla Group, which is in the league of Fortune 500 and has a consolidated market cap of over US $118 billion, as of 1 June 2026. Anchored by an extraordinary force of over 227,500 employees, the Group is built on a strong foundation of stakeholder value creation. With over seven decades of responsible business practices, the Group's businesses have grown into global powerhouses in a wide range of sectors - from metals to cement, fashion to financial services and textiles to trading. Today, over 42% of the Group revenues flow from overseas operations that span 41 countries across six continents with over 600 state-of-the-art manufacturing units. For more information, visit www.adityabirlacapital.com

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Ref: No. ABCL/SD/MUM/2026-27/JULY/65 **31 July 2026**

BSE Limited
Phiroze 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: Regulations 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("SEBI Listing Regulations")- Statement of Deviation/Variation in utilisation of proceeds of Preferential Issue.

Pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that there was no deviation or variation in respect of utilisation of proceeds of Preferential Issue during the quarter ended June 30, 2026.

A statement on Deviation/Variation in utilisation of funds raised through Preferential Issue for the quarter ended June 30, 2026 duly reviewed by the Audit Committee of the Company at its meeting held on July 23, 2026 is furnished below as per SEBI Master Circular No.HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 updated on January 30, 2026:

Name of listed entity	Aditya Birla Capital Limited
Mode of fund Raising	Preferential Issue
Date of Raising Funds	23-06-2026
Amount Raised	₹4,000 Crore (Net proceeds: ₹39,99,99,99,080.72)
Report filed for quarter ended	30-06-2026
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	India Ratings and Research Private Limited (Fitch Group)
Is there a Deviation/ Variation in use of funds raised?	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation/ Variation	Not applicable
Comments of the Audit Committee, after review	Nil
Comments of the Auditors, if any	Nil

Objects for which funds have been raised and where there has been a deviation, in the following table:

Original object	**Modified object, if any**	**Original Allocation**	**Modified allocation, if any**	**Funds Utilised**	**Amount of Deviation / Variation for the quarter according to applicable object**	**Remarks, if any**
Not exceeding 87.5% of the proceeds from the	Not applicable	₹3500	Not applicable	₹2,993.14*	No	-

Aditya Birla Capital Limited
Corporate Office:
One World Center, Tower 1, 18th 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

Preferential Issue (after adjustment of expenses related to the Preferential Issue, if any) for meeting the growth objectives of the Company, including augmentation of the capital base, repayment of loan(s) and funding requirements for its lending business.					Deviation / Variation	
Not exceeding 12.5% of the proceeds from the Preferential Issue (after adjustment of expenses related to the Preferential Issue, if any) for General Corporate Purposes, including (without limitation), investment in subsidiaries/ joint ventures/ associates of the Company (existing or future), as applicable in such a manner and proportion as may be decided by the Board from time to time and/ or any other general purposes as may be permissible under applicable laws.	Not applicable	₹500	Not applicable	-	No Deviation / Variation	-
Deviation or variation could mean: a) Deviation in the objects or purposes for which the funds have been raised or b) Deviation in the amount of funds actually utilized as against what was originally disclosed or c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.						

**₹ 1,042.17 Crores used for lending business and INR 1,950.97 used for repayment of Loans (Term Loans of INR 550.97 Crores and Commercial Papers of INR 1,400.00 Crores)*

Yours sincerely,
For **Aditya Birla Capital Limited**

Santosh Gurudas Haldankar

Digitally signed by Santosh Gurudas Haldankar
Date: 2026.07.31 13:19:11 +05'30'

Santosh Haldankar
Company Secretary & Compliance Officer

Luxembourg Stock Exchange
Market & Surveillance Dept.,
P.O. Box 165, L-2011 Luxembourg,
Grand Duchy of Luxembourg

Citi Bank N.A.
Depositary Receipt Services
388 Greenwich Street
14th Floor, New York,
NY 10013

Citi Bank N.A.
Custodial Services
FIFC, 11th Floor, C-54 & 55, G Block
Bandra Kurla Complex
Bandra (East), Mumbai 400 051
Listing Agent
Banque Internationale à Luxembourg SA
69 route d'Esch
L - 2953 Luxembourg
Grand Duchy of Luxembourg

Ref: No. ABCL/SD/MUM/DEBT/2026-27/JULY/17 31 July 2026

BSE Limited
Corporate Relations Department
1st 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, 5th Floor,
Plot. C/1, G-Block, Bandra-Kurla Complex,
Bandra (East),
Mumbai 400 051
Symbol: ABCAPITAL

Dear Sirs/Madam,

Sub: Statement on utilization of issue proceeds of NCDs for the quarter ended 30 June 2026

Pursuant to Regulation 52(7) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Operational Circular for Listing Obligations and Disclosure Requirements for Non-convertible Securities, Securitized Debt Instruments and/ or Commercial Paper dated 29 July 2022, the Company hereby confirms that the Company had duly utilised the issue proceeds of Non-Convertible Debentures for the purpose for which these proceeds were raised for the quarter ended 30 June 2026.

The statement of utilization of issue proceeds for the quarter ended 30 June 2026 is enclosed as Annexure A.

Kindly take the same on your records.

Thanking You,

Yours Faithfully,
For **Aditya Birla Capital Limited**

Santosh Gurudas Haldankar
Digitally signed by Santosh Gurudas Haldankar
Date: 2026.07.31 11:56:12 +05'30'

Santosh Haldankar
Company Secretary & Compliance Officer
Membership No.: ACS 19201

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

Annexure A

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised (In Crores)	Funds utilized (In Crores)	Any deviation (Yes/ No)	If 8 i Yes, then specify The purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	8	10
ADITYA BIRLA CAPITAL LIMITED	INE860H07IW8	Private Placement	Secured NCD	27/04/2026	200.00	200.00	No	Not Applicable	-
	INE674K07135		Secured NCD	14/05/2026	478.00	478.00	No	Not Applicable	-
	INE860H07IW8		Secured NCD	14/05/2026	250.00	250.00	No	Not Applicable	-
	INE674K07143		Secured NCD	16/06/2026	500.00	500.00	No	Not Applicable	-
	INE860H07JA2		Secured NCD	16/06/2026	600.00	600.00	No	Not Applicable	-
	INE674K07150		Secured NCD	29/06/2026	200.00	200.00	No	Not Applicable	-
	INE674K07143		Secured NCD	29/06/2026	100.00	100.00	No	Not Applicable	-
	INE674K08083		Sub-Debt	30/04/2026	125.00	125.00	No	Not Applicable	-

Ref: No. ABCL/SD/MUM/DEBT/2026-27/JULY/18 **31 July 2026**

BSE Limited
Corporate Relations Department
1st 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, 5th Floor,
Plot. C/1, G-Block, Bandra-Kurla Complex,
Bandra (East),
Mumbai 400 051
Symbol: ABCAPITAL

Dear Sirs/Madam,

Sub: Statement indicating deviation or variation in the use of proceeds of issue of listed non-convertible debt securities for the quarter ended 30 June 2026

Pursuant to Regulations 52(7A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Operational Circular for Listing Obligations and Disclosure Requirements for Non-Convertible Securities, Securitized Debt Instruments and/ or Commercial Paper dated July 29, 2022, please find below the statement indicating nil deviation or variation in the use of proceeds of issue of listed Non-Convertible Debt Securities issued by the Company during the quarter ended 30 June 2026:

Particulars	**Remarks**
Name of listed entity	Aditya Birla Capital Limited
Mode of fund raising	~~Public issue/~~ Private placement
Type of instrument	Non-convertible Securities
Date of raising funds	Five dates, stated in eight rows below
Amount raised (in Rs. Crore)	2,453
Report filed for quarter ended	30 June 2026
Is there a deviation/ variation in use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	~~Yes/~~ No
If yes, details of the approval so required?	NA
Date of approval	NA
Explanation for the deviation/ variation	NA
Comments of the audit committee after review	Nil
Comments of the auditors, if any	NA
Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:	

Aditya Birla Capital Limited
Corporate Office:
One World Center, Tower 1, 18th 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

Original Object	Modified Object, if any	Original Allocation (In Crores)	Modified allocation, if any	Funds Utilised (In Crores)	Amount of Deviation/ Variation for the quarter according to applicable object (INR Crores and in %)	Remarks, if any	Date of Raising Funds
The fund raised through this Issue, after meeting the expenditure of and related to the Issue, will be used for our various financing activities, to repay our existing loans and our business operations including for our capital expenditure and working capital requirements. The Main Objects clause of the Memorandum of Association of the Company permits the Company to undertake the activities for which the funds are being raised through the present Issue and also the activities which the Company has been carrying on till date.	No	200.00	No	200.00	NIL	NIL	27/04/2026
		478.00		478.00			14/05/2026
		250.00		250.00			14/05/2026
		500.00		500.00			16/06/2026
		600.00		600.00			16/06/2026
		200.00		200.00			29/06/2026
		100.00		100.00			29/06/2026
The funds raised would constitute Tier II Capital of the Company in terms of RBI guidelines for NBFCs. The proposed issue of Unsecured Subordinated NCDs is being made to augment the Tier II capital of the Issuer and for enhancing the long-term resources. The fund raised through this Issue, after meeting the expenditure of and related to the Issue, will be used for our various financing activities, to repay our existing loans and our business operations including for our capital expenditure and working capital requirements. The Main Objects clause of the Memorandum of Association of the Company permits the Company to undertake the activities for which the funds are being raised through the present Issue and also the activities which the Company has been carrying on till date	No	125.00	No	125.00	NIL	NIL	30/04/2026

Deviation could mean: a. Deviation in the objects or purposes for which the funds have been raised. b. Deviation in the amount of funds actually utilized as against what was originally disclosed
For **Aditya Birla Capital Limited** PINKY ATUL MEHTA Digitally signed by PINKY ATUL MEHTA Date: 2026.07.31 12:08:38 +05'30' Name of signatory: **Pinky Mehta** Designation: **Chief Financial Officer** Date: July 31, 2026

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

M M NISSIM & CO LLP
CHARTERED ACCOUNTANTS

Regd. Office : Barodawala Mansion,
B-Wing, 3rd Floor,
81, Dr. Annie Besant Road,
Worli, Mumbai - 400 018.
Tel. : +91 22 6987 9900
: 3511 3710/23/25/28
LLPIN : AAT - 7548
Website : www.mmnissim.com

Certificate No: MMN/C/2026-27/Jul/039

Independent Auditor's certificate on Security Cover as at June 30, 2026 and compliance with Financial Covenant for the quarter ended June 30, 2026.

The Board of Directors
Aditya Birla Capital Limited
One World Centre, Tower-1, 18th Floor,
Jupiter Mill Compound, 841,
Senapati Bapat Marg,
Elphinstone Road,
Mumbai - 400 013

Dear Sir,

1. This Certificate is issued in accordance with the terms of the engagement letter.

2. The Aditya Birla Capital Limited ("the Company") has raised money through issue of listed Non-Convertible Debentures ("NCDs") on the recognised Stock Exchange. Vistra ITCL (India) Limited has been appointed as Trustee (the "Debenture Trustees") for the subscribers to the NCDs.

3. Pursuant to Regulation 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as master circular no. SEBI / HO / DDHS-PoD1/P/CIR/2025/117 dated August 13, 2025, and Regulation 15(1)(t) of the Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993, as amended from time to time, (together referred to as the "Regulations"), the Company is required to submit to Stock Exchange and Debenture Trustees a certificate regarding maintenance of Security Cover and compliance with financial covenants in respect of these NCDs.

4. Accordingly, we, as one of the Joint Statutory Auditor of the Company, have been requested by the Company to examine the accompanying "Statement of Security Cover as at June 30, 2026, from column A to J, L and N" (the "Statement I") and "Statement of compliance with financial covenants for the quarter ended June 30, 2026" ("Statement II") together referred to as "Statements". The accompanying Statements has been prepared by the Management of the Company from the unaudited financial statements, unaudited books of accounts and other relevant records maintained by the Company.

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Management's Responsibility

5. The preparation of the Statements is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

6. Management of the Company is also responsible for ensuring compliance with the SEBI Regulations to the extent applicable, for providing all relevant information to the Debenture Trustees and for complying with the covenants as prescribed in the Debenture Trust Deeds ("DTDs") entered into between the Company and the Debenture Trustees.

Auditor's Responsibility

7. Our responsibility is to provide limited assurance as to whether anything has come to our attention that causes us to believe that:
   a) the particulars contained in the aforesaid Statement with respect to book value of asset charged against the listed Debentures issued by the Company are not in agreement with the unaudited financial statements, unaudited books of accounts and other relevant records as at June 30, 2026 maintained by the Company; and
   b) the Company has not complied with the financial covenants stipulated in the Trust Deed for the quarter ended June 30, 2026.

8. We conducted our examination of the Statements, on test basis, in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

9. Our scope of work did not include verification of compliance with any other requirement of other circulars and notifications issued by any regulatory authorities from time to time and any other laws and regulations applicable to the Company. Further, our scope of work did not involve performing audit tests for the purpose of expressing an opinion on the fairness or accuracy of any of the financial information or the unaudited financial statements of the Company, taken as a whole. We have not performed an audit, the objective of which would be the expression of an opinion on the unaudited financial statements, of specified elements, accounts or items thereof for the purpose of this certificate. Accordingly, we do not express such an opinion.

10. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by the ICAI.

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11. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria. The procedures performed vary in nature and timing from, and are less extent than for, a reasonable assurance. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. The procedures selected depend on the auditor's judgement, including the assessment of the areas where a material misstatement of the subject matter information is likely to arise. For the purpose of this engagement, we have performed following procedures as enlisted in Annexure 'A' to this certificate:

Conclusion

12. Based on the procedures performed by us, as referred to in Annexure A to this certificate and according to the information and explanations received and management representations obtained, nothing has come to our attention that causes us to believe that:

    a. the particulars contained in the aforesaid Statement with respect to book value of asset charged against listed Debentures issued by the Company are not in agreement with the unaudited financial statements, unaudited books of accounts and other relevant records as at June 30, 2026 maintained by the Company; and

    b. the Company has not complied with the financial covenants stipulated in the Trust Deed for the quarter ended June 30, 2026.

Other Matter

13. As per Chapter V para 1 of the Master circular no. SEBI/HO/DDHS-PoD-1/P/CIR/2025/117 dated August 13, 2025, we are required to certify the book value of the assets, hence, we have not verified market value provided in the Statement of Security Cover (i.e. Column K to Column O) and accordingly we do not express any conclusion on the same.

Restriction on Use

14. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Regulations. Our obligations in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care in connection with the statutory audit and other attest function carried out by us in our capacity as one of the joint statutory auditors of the Company.

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FRN : 107122W / W100672
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CHARTERED ACCOUNTANTS

15. The certificate has been issued at the request of the Company, solely in connection with the purpose mentioned in paragraph 3 above and to be submitted with the accompanying Statement and Annexure A to the Stock Exchanges and Debenture Trustees and is not to be used or referred to for any other person. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come. We have no responsibility to update this certificate for events and circumstances occurring after the date of this certificate.

For **M M NISSIM & CO LLP**
Chartered Accountants
Firm Registration No: 107122W/W100672

M M NISSIM & CO LLP
FRN: 107122W / W100672
MUMBAI
CHARTERED ACCOUNTANTS

Sanjay Khemani
Partner
Membership No. 044577
UDIN: 26044577IEWRAM1558
Mumbai

July 31, 2026

Annexure "A"
(referred to in para 11 of the certificate)

For Statement I

a. Obtained and read the relevant clauses of Trust Deeds in respect of the listed Debentures and noted the Security Cover required to be maintained by the Company in respect of such Debentures, as indicated in the Statement.

b. Traced the principal amount of the Debentures outstanding as at June 30 , 2026, to the unaudited financial statements, the unaudited books of account and other relevant records maintained by the Company.

c. Obtained and read the list of book debts charged as security in respect of the Debentures outstanding.

d. Traced the value of book debts from the Statement to the unaudited financial statements, unaudited books of accounts and other relevant records maintained by the Company as at June 30, 2026.

e. Traced the security charged with register of charges maintained by the Company and 'Form No. CHG-9' filed with Ministry of Corporate Affairs ('MCA').

f. Traced the value of charge created against the book debts to the Security Cover indicated in the Statement.

g. Performed on test check basis the arithmetical accuracy of the computation of Security Cover indicated in the Statement.

h. Compared the Security Cover with the requirements as per Trust Deed.

i. Performed necessary inquiries with the Management and obtained necessary representations.

For Statement II

1. We have performed the following procedures:

Clause Number	Procedure Performed
1.1 & 1.2	Traced the payment of interest and principal from the bank statement on test check basis

2. With respect to the clause 2.1 as disclosed in the Statement, we have performed the procedures as specified in this Annexure A for Statement I.

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The procedure performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

For **M M NISSIM & CO LLP**
Chartered Accountants
Firm Registration No: 107122W/W100672

Skhemani

M M NISSIM & CO LLP
FRN : 107122W / W100672
MUMBAI
CHARTERED ACCOUNTANTS

Sanjay Khemani
Partner
Membership No. 044577
UDIN:

Mumbai
July 31, 2026

Aditya Birla Capital Limited
Registered Office: Indian Rayon Compound, Veraval, Gujarat - 362266
Corporate Office: One World Centre, Tower 1C, 18th Floor, Elphinstone Road, Mumbai - 400013. Tel: 91 2243567100
CIN: L64920GJ2007PLC058890

Annexure I- Statement of Security Cover as on June 30, 2026

Rs. in crores

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari-Passu Charge	Assets not offered as Security	Elimination (amount in negative)	Debt not backed by any assets offered as security	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)	Other assets on which there is pari Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)			Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets***	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value(=K+L+M+N)
		Book Value	Book Value	Yes/No	Book Value	Book Value							Relating to Column F		
ASSETS															
Property, Plant and Equipment							116	-	-	116				-	-
Capital Work-in Progress					-	-	-	-	-	-				-	-
Right of Use Assets					-	-	278	-	-	278				-	-
Goodwill					-	-	64	-	-	64				-	-
Intangible Assets					-	-	84	-	-	84				-	-
Intangible Assets under Development					-	-	22	-	-	22				-	-
Investments	Investments		-	Yes	2,957	5,777	9,126	-	-	17,859				2,957	2,957
Loans	Loans		-	Yes	52,819	1,03,197	1,073	-	-	1,57,089				52,819	52,819
Inventories					-	-	-	-	-	-				-	-
Trade Receivables	Trade Receivables			Yes	33	65	-	-	-	99				33	33
Cash and Cash Equivalents	Cash and Cash Equivalents			Yes	867	1,694	-	-	-	2,561				867	867
Bank Balances other than Cash and Cash Equivalents					-	-	-	-	-	-				-	-
Others					-	-	2,172	-	-	2,172				-	-
Total			-		56,676	1,10,733	12,935	-	-	1,80,344				56,676	56,676
LIABILITIES															
Debt securities to which this certificate pertains#				Yes	40,662			-		40,662				40,662	40,662
Other debt sharing pari-passu charge with above debt*				Yes	1,294			-		1,294				1,294	1,294
Other Debt	Perpetual Debt -Unsecured				-			-	1,548	1,548				-	-
Subordinated Debt	No Charge as unsecured Debt	*not to be filled*			-			-	5,478	5,478				-	-
Borrowings	ICD Unsecured Borrowings				-			-	1,509	1,509				-	-
Bank	Pari-passu charge on Bank Loan				-	81,972	-	-		81,972				-	-
Debt securities	No Charge as Commercial Paper & Partly Paid NCDs				-		-	-	10,336	10,336				-	-
Others	CBLO		-		-		-	-		-				-	-
Trade Payables	NA				-		501	-		501				-	-
Lease Liabilities	NA				-		307	-		307				-	-
Provisions	NA				-		108	-		108				-	-
Others	NA				-		2,929	-		2,929				-	-
Total			-		41,956	81,972	3,845	-	18,871	1,46,644		-		41,956	41,956
Cover on Book Value					1.35										
Cover on Market Value														1.35	
		Exclusive Security Cover Ratio			Pari-Passu Security Cover Ratio										

Note: The aforesaid security cover for the value of assets and liabilities has been stated basis Ind AS financial statements.
#: The outstanding principal as on June 30, 2026 for Debt securities to which this certificate pertains is Rs. 39,080.92 crs
*: The outstanding principal as on June 30, 2026 for Other debt sharing pari-passu charge with above debt is Rs. 1,301.25 crs

Place: Mumbai
Date: 31 July 2026

For Aditya Birla Capital Limited

Santosh Haldankar
Company Secretary

Pinky Mehta
Chief Financial Officer

M M NISSIM & CO LLP ★ CHARTERED ACCOUNTANTS ★ FRN : 107122W / W100672 MUMBAI

Aditya Birla Capital Limited
Registered Office: Indian Rayon Compound, Veraval, Gujarat - 362266
Corporate Office: One World Centre, Tower 1, 18th Floor, Elphinstone Road, Mumbai - 400013. Tel: 91 2243567100
CIN: L64920GJ2007PLC058890

Annexure II- Statement showing compliance of covenants as on June 30, 2026

Sr.No.	Category	Covenant	Management Response	Covenant - Complied / Not Complied
1.1	Financial	**Payment of Interest on due dates:** All interest, principal repayments, penal interest and other amounts, if any, payable by the Company to the Debenture Holders shall be paid to the Debenture Holders by electronic mode of transfer like RTGS/NEFT/direct credit to such bank account within India as the Debenture Holders' inform the Company in writing and details of which are available with the Registrar. Credit for all payments will be given only on realisation.	The Company has duly made all the interest/redemption payment on its due date	Complied
1.2	Financial	**Payment of principal on due dates:** All interest, principal repayments, penal interest and other amounts, if any, payable by the Company to the Debenture Holders shall be paid to the Debenture Holders by electronic mode of transfer like RTGS/NEFT/direct credit to such bank account within India as the Debenture Holders' inform the Company in writing and details of which are available with the Registrar. Credit for all payments will be given only on realisation.	The Company has duly made all the interest/redemption payment on its due date	Complied
2.1	Affirmative or restrictive	**Security Cover as per terms of Issue:** The Company undertakes to maintain during currency of the Deed, the Required Security Cover (minimum one time) of 100% at all times during the tenor of Debentures. If the Debenture Holder(s)/ Debenture Trustee is of the reasonable opinion that at any time, the Security provided by the Company has become inadequate to cover the Debentures then outstanding, the Company shall immediately provide and furnish to the Debenture Trustee to their satisfaction such additional security as may be acceptable to the Majority Debenture Holder(s)/ Debenture Trustee to cover such deficiency	The Company has maintained the required security cover during the period under review.	Complied

For Aditya Birla Capital Limited

Place: Mumbai
Date: 31 July 2026

Santosh Haldankar
Company Secretary

Pinky Mehta
Chief Financial Officer

M M NISSIM & CO LLP
FRN : 107122W / W100672
MUMBAI
CHARTERED ACCOUNTANTS

ADITYA BIRLA CAPITAL

Annexure

Details required to be disclosed under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Continuous Disclosure Requirements for Listed Entities

Sr. No.	Particulars	Remarks
1	Name of the Senior Management	Subhash Subramaniam
2	Reason for change viz., appointment, ~~resignation, removal, death or otherwise~~	Appointment
3	Date of appointment/re-appointment / ~~cessation (as applicable)~~ & term of appointment / ~~re-appointment;~~	03 August 2026
4	Brief profile (in case of appointment)	Subhash is a seasoned banking professional with ~30 years of diverse experience across retail and corporate banking. He brings strong expertise in leading large-scale transformation initiatives, enterprise risk management and cybersecurity programs. He is adept at designing and implementing enterprise architecture frameworks, strengthening IT governance and compliance and building high-performance engineering teams. Prior to this, Subhash was employed with ICICI Bank Ltd., National Stock Exchange of India and Sygnet Technologies.
5	Disclosure of relationships between directors (in case of appointment of a director)	N.A.