

Ref. No.: ABSLAMCL/PS/15/2026-27

April 23, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001
Scrip Code: 543374

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051
Symbol: ABSLAMC

Dear Sir/ Ma'am,

Sub: Outcome of Board Meeting pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

We would like to inform you that the Board of Directors of Aditya Birla Sun Life AMC Limited ('the Company') at their Meeting held today i.e. Thursday, April 23, 2026, have, *inter-alia*, approved the following:

- i) The Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2026, in terms of Regulation 33 of SEBI Listing Regulations. The copy of financial results along with Auditors' Report thereon are enclosed as **Annexure I**. S. R. Batliboi & Co. LLP, Chartered Accountants, the Statutory Auditors of the Company, have issued Audit Reports with an unmodified opinion on the Audited Financial Results for the financial year ended March 31, 2026.
- ii) Recommendation of final dividend of ₹ 25.50/- per equity share of ₹ 5/- each of the Company for the financial year ended March 31, 2026, subject to the approval of shareholders at the ensuing Annual General Meeting (AGM). The final dividend, if approved by the shareholders, will be paid within thirty days from the conclusion of AGM. Record date for the purpose of determining Shareholders eligible to receive final dividend, shall be intimated separately.

The Board Meeting commenced at 12:45 p.m. and concluded at 2:05 p.m.

The above information is being uploaded on the Company's website at <https://mutualfund.adityabirlacapital.com>.

The above is for your information and dissemination.

Thanking you.

Yours sincerely,

For **Aditya Birla Sun Life AMC Limited**

Prateek Savla
Company Secretary & Compliance Officer
ACS 29500

Encl.: As above

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Aditya Birla Sun Life AMC Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Aditya Birla Sun Life AMC Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. BATLIBOI & Co. LLP
Chartered Accountants
ICAI Firm Registration Number: 301003E/E300005



per Viren H. Mehta
Partner
Membership No.: 048749

UDIN: 26048749ZLIBGF9557

Mumbai
April 23, 2026

Aditya Birla Sun Life AMC Limited
Standalone Financial Results for the year ended 31st March, 2026

No	Particulars	Quarter ended			Year ended	
		31st March, 2026 Audited	31st December, 2025 Unaudited	31st March, 2025 Audited	31st March, 2026 Audited	31st March, 2025 Audited
1	Income					
	Revenue from operations	455.24	475.16	422.55	1,830.73	1,659.09
	Other income	(33.24)	84.03	71.63	213.17	299.49
	Total Income	422.00	559.19	494.18	2,043.90	1,958.58
2	Expenses					
	(a) Finance cost	1.16	1.22	1.09	4.94	5.58
	(b) Employee benefit expense	99.40	100.84	95.33	380.43	350.30
	(c) Fees and commission expense	15.36	16.10	12.16	59.41	47.06
	(d) Depreciation and amortisation expense	12.64	11.37	9.46	44.51	38.72
	(e) Other expense	69.29	65.74	71.84	275.49	278.26
	Total Expenses	197.85	195.27	189.88	764.78	719.92
3	Profit Before Exceptional Items and Tax (1 - 2)	224.15	363.92	304.30	1,279.12	1,238.66
4	Exceptional Items					
	Statutory impact of new Labour Codes (refer note 8)	-	2.82	-	2.82	-
5	Profit Before Tax (3-4)	224.15	361.10	304.30	1,276.30	1,238.66
6	Tax Expenses					
	Current tax	72.33	78.24	86.97	320.18	293.92
	Short/(Excess) Provision for Current Tax related to Prior Years (Net)	(0.41)	0.40	0.48	(0.01)	0.67
	Deferred tax	(39.51)	10.11	(10.49)	(29.56)	19.35
	Total Tax Expenses	32.41	88.75	76.96	290.61	313.94
7	Net Profit for the Period/Year (5 - 6)	191.74	272.35	227.34	985.69	924.72
8	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	(a) Actuarial Gain/ (Loss) on retirement benefits	(0.80)	0.38	(1.55)	0.84	(3.41)
	(b) Income tax relating to the items that will not be reclassified to profit and loss	0.20	(0.10)	0.39	(0.21)	0.86
9	Total Comprehensive Income	191.14	272.63	226.18	986.32	922.17
10	Earnings per share of Face value Rs. 5 each (not annualised)					
	(a) Basic Earnings per share - Rs.	6.64	9.43	7.88	34.13	32.05
	(b) Diluted Earnings per share - Rs.	6.62	9.41	7.86	34.04	31.98
11	Paid-up Equity Share Capital (Face value of Rs. 5)	144.40	144.39	144.24	144.40	144.24
12	Other Equity				3,872.19	3,559.75

See accompanying notes to the Financial Results



Note 1: Standalone Statement of Asset and Liabilities as at March 31, 2026

No	Particulars	As at	
		31st March, 2026 Audited	31st March, 2025 Audited
		(₹ in crore)	
I	Particulars		
1	Financial Assets		
	(a) Cash and cash equivalents	14.43	7.37
	(b) Bank balances other than (a) above	23.82	11.47
	(c) Receivables		
	(i) Trade receivables	47.80	49.02
	(d) Investments	4,025.07	3,760.71
	(e) Other Financial Assets	35.02	18.39
	Total Financial Assets	4,146.14	3,846.96
2	Non-Financial Assets		
	(a) Current tax assets (net)	19.49	17.68
	(b) Property, Plant and Equipment	39.04	33.87
	(c) Intangible assets under development	2.50	0.79
	(d) Capital work-in-progress	2.19	0.63
	(e) Other Intangible assets	23.83	14.70
	(f) Right of use Assets	50.87	56.85
	(g) Other non-Financial assets	96.49	112.68
	Total Non-Financial Assets	234.41	237.20
	TOTAL ASSETS (1+2)	4,380.55	4,084.16
II	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
	(i) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	0.13	0.32
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	66.91	64.65
	(b) Lease Liabilities	61.06	66.90
	(c) Other Financial Liabilities	89.45	87.62
	Total Financial Liabilities	217.55	219.49
2	Non Financial Liabilities		
	(a) Current tax liabilities (net)	4.96	2.46
	(b) Provisions	60.56	51.00
	(c) Deferred tax liabilities (net)	51.17	80.72
	(d) Other non-financial liabilities	29.72	26.50
	Total Non-Financial Liabilities	146.41	160.68
3	Equity		
	(a) Equity Share Capital	144.40	144.24
	(b) Other Equity	3,872.19	3,559.75
	Total Equity	4,016.59	3,703.99
	TOTAL LIABILITIES AND EQUITY (1+2+3)	4,380.55	4,084.16



Note 2: Statement of Cash Flows for the period ended March 31, 2026

Particulars	For the period ended	
	31st March, 2026 Audited	31st March, 2025 Audited
(₹ in crore)		
Cash Flow from Operating activities		
Profit Before Tax	1,276.30	1,238.66
Adjustments for:		
Depreciation and Amortisation	44.51	38.72
Finance cost	4.94	5.58
Profit on Sale of Investments (net)	(50.77)	(100.84)
Fair valuation of investments	(97.31)	(157.58)
Loss or (Profit) on Sale of Property, Plant & Equipment (net)	(0.17)	0.01
Share-based payments by the Company	6.72	5.79
Interest on Fixed Deposits and Investments	(62.05)	(37.54)
Rent variable adjustments	(0.17)	(1.09)
Operating Profit before working capital changes	1,122.00	991.71
(Increase)/Decrease in Trade Receivables	1.22	(16.07)
(Increase)/Decrease in Other Financial Assets	(28.79)	(12.72)
(Increase)/Decrease in Other Non-Financial Assets	16.43	(6.52)
Increase/(Decrease) in Trade Payables	2.07	7.06
Increase/(Decrease) in Other Financial Liabilities	1.83	23.13
Increase/(Decrease) in Provisions	9.56	7.27
Increase/(Decrease) in Other Non-Financial Liabilities	2.38	2.75
Cash generated from Operations	1,126.70	996.61
Income Tax paid (net)	(319.70)	(294.72)
Net cash generated from Operating activities	807.00	701.89
Cash Flow from Investing activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(47.33)	(31.24)
Sale proceeds from Property, Plant and Equipment and Intangible Assets	1.45	1.01
Interest on Fixed Deposits and Investments	54.78	31.40
Purchase of Investments	(3,623.90)	(4,267.00)
Sale of Investments	3,516.42	3,958.75
Net cash used in investing activities	(98.58)	(307.08)
Cash Flow from Financing activities		
Final/Interim Dividend Paid during the period	(692.70)	(388.94)
Lease Liability - Interest Portion	(4.94)	(5.58)
Lease Liability - Principal Portion	(15.93)	(14.04)
Proceeds from issuance of Share Capital	12.21	10.76
Net cash used in financing activities	(701.36)	(397.80)
Net Increase/(Decrease) in Cash and Cash Equivalents	7.06	(2.99)
Cash and Cash Equivalents at beginning of the year	7.37	10.36
Cash and Cash Equivalents at end of the period	14.43	7.37

Statement of cash flows have been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standard) Rules, 2015.



Aditya Birla Sun Life AMC Limited

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CIN- L65991MH1994PLC080811

Correspondence & Registered Office:

One World Center, Tower 1, 17th Floor,
Jupiter Mill Compound, 841, Senapati Bapat Marg,
Elphinstone Road, Mumbai, Maharashtra - 400 013

- Note 3** The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- Note 4** The Company is in the business of providing asset management services to Aditya Birla Sun Life Mutual Fund and portfolio management & advisory services to clients. The primary segment is identified as asset management services. As such, the Company's financial results are largely reflective of the asset management business and accordingly there are no separate reportable segments as per Ind AS 108 - Operating Segment.
- Note 5** The Company, during the quarter ended 31st March, 2026 has allotted 28,772 Equity Shares face value of ₹ 5 each, fully paid up, on exercise of options by eligible grantees, in accordance with the Employee Stock Option Schemes approved by the Company. As at 31st March, 2026, there were application money received towards 83,774 Equity Shares of face value ₹ 5 each, applied pending allotment.
- Note 6** The Company has issued new 9,82,768 ESOPs at ₹850 and 2,24,032 PRSU at ₹ 5.00 which was approved by Nomination, Remuneration & Compensation Committee held on 7th January, 2026.
- Note 7** Aditya Birla Sun Life AMC International (IFSC) Limited has been incorporated as a wholly owned subsidiary of the company on December 4, 2025. The Company has entered into Business Transfer Agreement with Aditya Birla Sun Life AMC International (IFSC) Limited, on 23rd March, 2026 to transfer the business of Gift City Branch together with all the rights, title, interest and obligations associated with the management and operation thereof as a going concern and on a slump sale basis for an aggregate lump sum price of ₹ 5.45 Crores. Subsequent to the transfer of the Business on 23rd March, 2026, all income, revenues and profits, accruing from the Business on and from the Closing Date shall belong to the wholly owned subsidiary and all costs, expenses and obligations pertaining to the Business on and from the Closing Date shall be borne and paid by wholly owned subsidiary.
- Note 8** The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Company has assessed the incremental impact of these changes based on an actuarial valuation and has recognised a charge amounting to ₹ 2.82 crores in the Statement of Profit and Loss for the year ended March 31, 2026 and reported it under "Exceptional Items". The Company has assessed its employee benefit obligations and is in compliance with the new Codes. It continues to recognise the benefits in accordance with the extant laws of the new Codes, Company's policy and applicable Indian accounting standards. The Government is in the process of notifying the related rules under the new Codes. The impact of these rules will be evaluated and accounted for in accordance with the applicable Indian accounting standards in the period in which they are notified and will be in compliance with the new Codes.
- Note 9** The Board of Directors has approved a final dividend of ₹25.50 per equity share (face value of ₹ 5 each) for the year ended March 31, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting.
- Note 10** The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on April 23, 2026. The Statutory Auditors of the Company have audited the aforesaid results.

For and on behalf of the Board of Directors of
Aditya Birla Sun Life AMC Limited




A. Balasubramanian
Managing Director and CEO
DIN: 02928193



Place: Mumbai
Date: April 23, 2026

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Aditya Birla Sun Life AMC Limited

Report on the audit of the Consolidated Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Aditya Birla Sun Life AMC Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, the Statement:

- i) Includes the results of the following wholly owned subsidiaries:
 - a) Aditya Birla Sun Life AMC (Mauritius) Limited, Mauritius;
 - b) Aditya Birla Sun Life Asset Management Company Pte. Ltd. Singapore;
 - c) Aditya Birla Sun Life Asset Management Company Limited, DIFC, Dubai; and
 - d) Aditya Birla Sun Life AMC International (IFSC) Limited.
- ii) are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive loss and other financial information of the Group in accordance with the applicable accounting standards prescribed

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under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective company(ies) and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective company(ies) to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective company(ies).

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on



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the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the audited financial statements and other financial information, in respect of four subsidiaries, whose statements include total assets of Rs. 129.8 crore as at March 31, 2026, total revenues of Rs. 27.5 crore for the year ended March 31, 2026 and Rs.7.2 crore for the quarter ended March 31, 2026, total net profit/(loss) after tax of Rs. (10.8) crore for the year ended March 31, 2026 and Rs. (4.7) crore for the quarter ended March 31, 2026, total comprehensive income of Rs. (10.8) crore for the year ended March 31, 2026 and Rs. (4.7) crore for the quarter ended March 31, 2026, and net cash inflows of Rs. 2.8 crore for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the financial statements of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

The subsidiaries are located outside India whose financial statements and other financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

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Chartered Accountants

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm Registration Number: 301003E/E300005



per Viren H. Mehta
Partner
Membership No.: 048749

UDIN: 26048749XHXGRP2500

Mumbai
April 23, 2026

Aditya Birla Sun Life AMC Limited
Consolidated Financial Results for the year ended 31st March, 2026

(₹ in crore except per equity share data)

No.	Particulars	Quarter ended			Period ended	
		31st March, 2026 Audited	31st December, 2025 Unaudited	31st March, 2025 Audited	31st March, 2026 Audited	31st March, 2025 Audited
1	Income					
	Revenue from operations	458.23	478.08	428.84	1,845.03	1,684.78
	Other income	(32.86)	84.32	71.96	214.48	301.04
	Total Income	425.37	562.40	500.80	2,059.51	1,985.82
2	Expenses					
	(a) Finance cost	1.18	1.24	1.10	5.01	5.66
	(b) Employee benefit expense	104.44	104.92	98.84	397.08	365.19
	(c) Fees and commission expense	15.57	16.10	12.16	59.62	47.06
	(d) Depreciation and amortisation expense	12.98	11.69	9.75	45.78	39.81
	(e) Other expense	71.80	67.36	73.91	283.64	283.56
	Total Expenses	205.97	201.31	195.76	791.13	741.28
3	Profit Before Exceptional Items and Tax (1 - 2)	219.40	361.09	305.04	1,268.38	1,244.54
4	Exceptional Items					
	Statutory impact of new Labour Codes (refer note 8)	-	2.82	-	2.82	-
5	Profit Before Tax (3-4)	219.40	358.27	305.04	1,265.56	1,244.54
6	Tax Expenses					
	Current tax	72.33	78.24	86.97	320.18	293.92
	Short/(Excess) Provision for Current Tax related to Prior Years (Net)	(0.41)	0.40	0.48	(0.01)	0.67
	Deferred tax	(39.63)	10.11	(10.49)	(29.68)	19.35
	Total Tax Expenses	32.29	88.75	76.96	290.49	313.94
7	Net Profit for the Period/Year (5 - 6)	187.11	269.52	228.08	975.07	930.60
8	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	(a) Actuarial Gain/ (Loss) on retirement benefits	(0.80)	0.38	(1.55)	0.84	(3.41)
	(b) Income tax relating to the items that will not be reclassified to profit and loss	0.20	(0.10)	0.39	(0.21)	0.86
	Items that will be reclassified to profit or loss					
	(a) Exchange difference on translation of foreign currency operations	5.06	1.38	0.90	12.83	2.62
9	Total Comprehensive Income	191.57	271.18	227.82	988.53	930.67
10	Earnings per share of Face value Rs. 5 each (not annualised)					
	(a) Basic Earnings per share - Rs.	6.48	9.33	7.91	33.76	32.26
	(b) Diluted Earnings per share - Rs.	6.46	9.31	7.89	33.68	32.18
11	Paid-up Equity Share Capital (Face value of Rs. 5)	144.40	144.39	144.24	144.40	144.24
12	Other Equity				3,897.26	3,582.63

See accompanying notes to the Financial Results



Aditya Birla Sun Life AMC Limited

Tel: +91 22 4356 8000 | Fax: +91 22 4356 8110 / 8111

CIN- L65991MH1994PLC080811

Correspondence & Registered Office:

One World Center, Tower 1, 17th Floor,
Jupiter Mill Compound, 841, Senapati Bapat Marg,
Elphinstone Road, Mumbai, Maharashtra - 400 013

Note 1: Consolidated Statement of Asset and Liabilities as at 31st March, 2026

(₹ in crore)

No.	Particulars	As at	
		31st March, 2026 Audited	31st March, 2025 Audited
I	ASSETS		
1	Financial Assets		
	(a) Cash and cash equivalents	58.40	43.68
	(b) Bank balances other than (a) above	80.62	59.73
	(c) Receivables		
	(i) Trade receivables	54.62	57.87
	(d) Investments	3,946.15	3,691.69
	(e) Other Financial Assets	24.07	18.75
	Total Financial Assets	4,163.86	3,871.72
2	Non-Financial Assets		
	(a) Current tax assets (net)	19.49	17.68
	(b) Property, Plant and Equipment	39.24	33.99
	(c) Intangible assets under development	2.50	0.79
	(d) Capital work-in-progress	2.19	0.63
	(e) Other Intangible assets	23.83	14.70
	(f) Right of use Assets	53.32	57.99
	(g) Other non-Financial assets	111.00	116.93
	Total Non-Financial Assets	251.57	242.71
	TOTAL ASSETS (1+2)	4,415.43	4,114.43
II	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
	(a) Payables		
	(i) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	0.13	0.32
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	70.24	67.79
	(b) Lease Liabilities	63.73	68.06
	(c) Other Financial Liabilities	92.50	89.99
	Total Financial Liabilities	226.60	226.16
2	Non Financial Liabilities		
	(a) Current tax liabilities (net)	4.96	2.46
	(b) Provisions	61.21	51.53
	(c) Deferred tax liabilities (net)	51.04	80.72
	(d) Other non-financial liabilities	29.96	26.69
	Total Non-Financial Liabilities	147.17	161.40
3	Equity		
	(a) Equity Share capital	144.40	144.24
	(b) Other Equity	3,897.26	3,582.63
	Total Equity	4,041.66	3,726.87
	TOTAL LIABILITIES AND EQUITY (1+2+3)	4,415.43	4,114.43



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Note 2 : Consolidated Statement of Cash Flows for the period ended 31st March, 2026

(₹ in crore)

Particulars	For the period ended	
	31st March, 2026 Audited	31st March, 2025 Audited
Cash Flow from Operating activities		
Profit Before Tax	1,265.56	1,244.54
Adjustments for:		
Depreciation and Amortisation	45.78	39.81
Finance cost	5.01	5.66
Profit on Sale of Investments (net)	(50.77)	(100.84)
Exchange differences on translating the financial statements of a foreign operation	12.83	2.62
Loss or (Profit) on Sale of Property, Plant and Equipment (net)	(0.17)	-
Fair valuation of investments	(97.31)	(157.58)
Share-based payments by the Company	6.72	5.79
Interest on Fixed Deposits and Investments	(63.05)	(39.08)
Rent variable adjustments	(0.19)	(1.09)
Operating Profit before working capital changes	1,124.41	999.83
(Increase)/Decrease in Trade Receivables	3.25	(17.14)
(Increase)/Decrease in Other Financial Assets	(20.74)	(16.33)
(Increase)/Decrease in Other Non-Financial Assets	6.17	(7.03)
Increase/(Decrease) in Trade Payables	2.25	10.49
Increase/(Decrease) in Other Financial Liabilities	2.51	23.29
Increase/(Decrease) in Provisions	9.68	7.35
Increase/(Decrease) in Other Non-Financial Liabilities	4.10	2.74
Cash generated from Operations	1,131.63	1,003.20
Income Tax paid (net)	(319.70)	(294.72)
Net cash generated from Operating activities	811.93	708.48
Cash Flow from Investing activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(47.49)	(31.28)
Sale proceeds from Property, Plant and Equipment and Intangible Assets	1.45	1.02
Interest on Fixed Deposits and Investments	58.89	33.53
Purchase of Investments	(3,623.90)	(4,267.00)
Sale of Investments	3,516.42	3,958.75
Net cash used in investing activities	(94.63)	(304.98)
Cash Flow from Financing activities		
Final/Interim Dividend Paid during the period	(692.70)	(388.94)
Lease Liability - Interest portion	(5.01)	(5.66)
Lease Liability - Principal portion	(17.08)	(15.08)
Proceeds from issuance of Share Capital	12.21	10.76
Net cash used in financing activities	(702.58)	(398.92)
Net Increase/(Decrease) in Cash and Cash Equivalents	14.72	4.58
Cash and Cash Equivalents at beginning of the year	43.68	39.10
Cash and Cash Equivalents at end of the period	58.40	43.68

Statement of cash flows have been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standard) Rules, 2015.



- Note 3 The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- Note 4 The Group is in the business of providing asset management services to Aditya Birla Sun Life Mutual Fund and portfolio management & advisory services to clients. The primary segment is identified as asset management services. As such, the Groups's financial results are largely reflective of the asset management business and accordingly there are no separate reportable segments as per Ind AS 108 - Operating Segment.
- Note 5 The Company, during the quarter ended 31st March, 2026 has allotted 28,772 Equity Shares face value of ₹ 5 each, fully paid up, on exercise of options by eligible grantees, in accordance with the Employee Stock Option Schemes approved by the Company. As at 31st March, 2026, there were application money received towards 83,774 Equity Shares of face value ₹ 5 each, applied pending allotment.
- Note 6 The Company has issued new 9,82,768 ESOPs at ₹850 and 2,24,032 PRSU at ₹ 5.00 which was approved by Nomination, Remuneration & Compensation Committee held on 7th January, 2026.
- Note 7 Aditya Birla Sun Life AMC International (IFSC) Limited has been incorporated as a wholly owned subsidiary of the company on December 4, 2025.
The Company has entered into Business Transfer Agreement with Aditya Birla Sun Life AMC International (IFSC) Limited, on 23rd March, 2026 to transfer the business of Gift City Branch together with all the rights, title, interest and obligations associated with the management and operation thereof as a going concern and on a slump sale basis for an aggregate lump sum price of ₹ 5.45 Crores.
Subsequent to the transfer of the Business on 23rd March, 2026, all income, revenues and profits, accruing from the Business on and from the Closing Date shall belong to the wholly owned subsidiary and all costs, expenses and obligations pertaining to the Business on and from the Closing Date shall be borne and paid by wholly owned subsidiary.
- Note 8 The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Company has assessed the incremental impact of these changes based on an actuarial valuation and has recognised a charge amounting to ₹ 2.82 crores in the Statement of Profit and Loss for the year ended March 31, 2026 and reported it under "Exceptional Items". The Company has assessed its employee benefit obligations and is in compliance with the new Codes. It continues to recognise the benefits in accordance with the extant laws of the new Codes, Company's policy and applicable Indian accounting standards.
The Government is in the process of notifying the related rules under the new Codes. The impact of these rules will be evaluated and accounted for in accordance with the applicable Indian accounting standards in the period in which they are notified and will be in compliance with the new Codes.
- Note 9 The Board of Directors has approved a final dividend of ₹25.50 per equity share (face value of ₹ 5 each) for the year ended March 31, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting.
- Note 10 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on April 23, 2026. The Statutory Auditors of the Company have audited the aforesaid results.



For and on behalf of the Board of Directors of
Aditya Birla Sun Life AMC Limited


A. Balasubramanian
Managing Director and CEO
DIN: 02928193



Place: Mumbai
Date: April 23, 2026