



SH/XII/016/2025

14th May, 2025

Corporate Relationship Department
BSE Limited
1st Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 500040/974571/974877
/975457/975967/975968

Listing Department
National Stock Exchange of India
Limited
Exchange Plaza, 5th floor,
Bandra-Kurla Complex
Bandra (East), Mumbai - 400 051.
Scrip Code: ABREL

Dear Sir/ Madam,

Sub: Outcome of meeting of the Board of Directors of Aditya Birla Real Estate Limited ('the Company')

Ref: Regulations 30, 33, 52 & 54 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 ('SEBI Master Circular')

Please refer to our letter vide SH/XII/012/2025 dated 06th May, 2025, intimating you about a meeting of the Board of Directors of the Company to be held today i.e. Wednesday, 14th May, 2025.

This is to inform you pursuant to Regulations 30, 33, 52, 54 of Listing Regulations that the Board at its meeting held today has:

- (i) Approved the Standalone and Consolidated Audited Financial Results of the Company for the year ended 31st March, 2025;
- (ii) Recommended a dividend of Rs. 2/- (Rupees Two only) per share of Rs.10/- each equivalent to 20% (Twenty percent) on paid up equity share capital of the Company for the year ended 31st March, 2025, as against 50% paid for the previous year. The dividend will be subject to approval of the shareholders in the ensuing 128th Annual General Meeting (AGM) of the Company;
- (iii) Approved the reappointment of Mr. R.K. Dalmia (DIN:00040951), based on the recommendation of Nomination and Remuneration Committee, for a period of 2 years w.e.f. 12th August, 2025, subject to the approval of the members at the ensuing 128th AGM of the Company. Mr. Dalmia is not related to any of the Directors on the Board of

Aditya Birla Real Estate Limited

(Formerly known as Century Textiles and Industries Limited)

Regd. Office: Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai - 400 030, India.

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Corporate ID No.: L17120MH1897PLC000163





the Company. Further, Mr. Dalmia is not debarred from holding the office of Managing Director by virtue of any SEBI order or any other such authority.

- (iv) Recommended appointment of M/s. Sanjay Sangani & Co., Company Secretaries (C.P. No.- 3847) as Secretarial Auditors of the Company for one term of five consecutive years from FY2025-26 to FY2029-30 subject to approval of the members at the ensuing 128th AGM of the Company;
- (v) Noted and approved the sale of remaining machineries relating to Spinning, Yarn dyeing and Processing etc. of the Textile division i.e. Birla Century plant at Jhagadia Bharuch, Gujarat, earlier being used for operations of joint venture viz. Birla Advanced Knits Private Limited.

Please find enclosed herewith the following:

- a. Audited Financial Results (Standalone and Consolidated);
- b. Auditors' report and Declaration on unmodified opinion of Auditors' report;
- c. The details as required for change in Key Managerial Personnel under Listing Regulations read with SEBI Master Circular as Annexure A.
- d. The details as required for change in secretarial auditor under Listing Regulations read with SEBI Master Circular as Annexure B.
- e. The details as required for sale of machineries under Listing Regulations read with SEBI Master Circular as Annexure C.

The meeting commenced at 12:00 Noon IST and concluded at 01:25pm IST.

The date of AGM and book closure date will be intimated separately.

Thanking you,

Yours truly,
For Aditya Birla Real Estate Limited
(formerly Century Textiles and Industries Limited)

Atul K. Kedia
Jt. President (Legal) & Company Secretary

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 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Aditya Birla Real Estate Limited
(Formerly known as Century Textiles and Industries 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 Real Estate Limited formerly known as Century Textiles and Industries Limited (the "Company") which includes financial results of CTIL Employee Welfare Trust (the "Trust") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 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 loss and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

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 loss and other comprehensive income 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 and 52 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.



**Aditya Birla Real Estates Limited
(Formerly known as Century Textiles and Industries Limited)**

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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.

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.



S R B C & CO LLP

Chartered Accountants

Aditya Birla Real Estates Limited
(Formerly known as Century Textiles and Industries Limited)

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The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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 B C & CO LLP
Chartered Accountants
ICAI Firm Registration Number: 324982E/E300003



per Ravi Bansal
Partner
Membership No.: 049365



UDIN: 25049365BM0AW05008

Mumbai
Date: MAY 14, 2025

ADITYA BIRLA REAL ESTATE LIMITED (Formerly known as CENTURY TEXTILES AND INDUSTRIES LIMITED)
AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025
 CIN : L17120MH1897PLC000163 , Phone : +91-022-24957000 , Fax : +91-22-24309491, +91-22-24361980
 Website : www.adityabirlarealestate.com Email : ctil.ho@adityabirla.com

| Particulars | Quarter Ended | | | Year Ended | |
|---|---------------------------|----------------|---------------------------|----------------|----------------|
| | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | (Audited) Refer Note 8 | (Unaudited) | (Audited) Refer Note 8 | (Audited) | (Audited) |
| (Rs. in Crores) | | | | | |
| CONTINUING OPERATIONS | | | | | |
| 1 Income from Operations | | | | | |
| (a) Sales | 103.89 | 78.93 | 106.86 | 310.38 | 263.45 |
| (b) Other operating income (Refer Note 3) | 0.12 | 0.07 | 124.02 | 12.70 | 202.96 |
| 2 Other Income (Refer Note 4) | 58.86 | 47.17 | 23.45 | 174.52 | 123.02 |
| 3 Total Income (1 + 2) | 162.87 | 126.17 | 254.33 | 497.60 | 589.43 |
| 4 Expenses | | | | | |
| (a) Cost of land, construction, other related real estate development cost and other cost | 7.94 | 2.62 | 8.39 | 14.40 | 8.40 |
| (b) Changes in inventories of finished goods and work-in-progress | (0.19) | 3.27 | 0.04 | 2.08 | (1.79) |
| (c) Employee benefits expense | 5.72 | 5.82 | 5.02 | 23.98 | 21.92 |
| (d) Finance cost | 40.36 | 40.03 | 18.32 | 140.14 | 90.78 |
| (e) Depreciation and amortisation expenses | 13.36 | 13.78 | 12.68 | 55.12 | 50.48 |
| (f) Other expenditures | 25.43 | 25.80 | 42.33 | 104.93 | 105.02 |
| Total expenses (a to f) | 92.62 | 91.32 | 86.78 | 340.65 | 274.81 |
| 5 Profit before exceptional items and tax (3 - 4) | 70.25 | 34.85 | 167.55 | 156.95 | 314.62 |
| 6 Exceptional items (Refer Note 2) | (156.89) | - | - | (156.89) | - |
| 7 Profit/ (Loss) before tax from continuing operations (5 + 6) | (86.64) | 34.85 | 167.55 | 0.06 | 314.62 |
| 8 Tax expenses of continuing operations | | | | | |
| Current Tax | 17.80 | 5.78 | 26.38 | 35.78 | 72.29 |
| Deferred Tax | (31.41) | 3.99 | 20.53 | (20.67) | 20.66 |
| 9 Net Profit/ (Loss) for the period from continuing operations (7 - 8) | (73.03) | 25.08 | 120.64 | (15.05) | 221.67 |
| 10 DISCONTINUED OPERATIONS (Refer Note 5 and 6) | | | | | |
| 11 Profit/ (Loss) before tax from discontinued operations | (12.64) | (18.69) | (13.73) | (13.38) | 105.62 |
| 12 Loss on measurement to net realisable value | - | - | (174.00) | - | (214.00) |
| 13 Tax expenses of discontinued operations | 4.43 | 6.53 | 64.20 | 4.68 | 37.87 |
| 14 Net Loss for the period from discontinued operations | (8.21) | (12.16) | (123.53) | (8.70) | (70.51) |
| 15 Net Profit/ (Loss) for the period (9 + 14) | (81.24) | 12.92 | (2.89) | (23.75) | 151.16 |
| (a) Other comprehensive income - Continuing operations | | | | | |
| (i) Items that will not be reclassified to profit or loss | (57.71) | 14.34 | (7.81) | 70.05 | 206.34 |
| (ii) Income tax on above | 2.72 | (2.12) | 2.23 | (6.84) | (24.29) |
| (b) Other comprehensive income - discontinued operations | | | | | |
| (i) Items that will not be reclassified to profit or loss | (5.32) | - | (1.26) | (5.32) | (1.26) |
| (ii) Income tax on above | 1.86 | - | 0.44 | 1.86 | 0.44 |
| 16 Total Other Comprehensive Income/ (Loss) for the period | (58.45) | 12.22 | (6.40) | 59.75 | 181.23 |
| 17 Total Comprehensive Income/ (Loss) for the period (15 + 16) | (139.69) | 25.14 | (9.29) | 36.00 | 332.39 |
| 18 Paid-up equity share capital (Face Value : Rs. 10/- per share) | 111.69 | 111.69 | 111.69 | 111.69 | 111.69 |
| 19 Other Equity | | | | 4,265.08 | 4,266.18 |
| Earnings Per Share in Rs. (not annualised) | | | | | |
| Basic earnings per share - Continuing operations | (6.61) | 2.24 | 10.91 | (1.36) | 20.05 |
| Diluted earnings per share - Continuing operations | (6.61) | 2.23 | 10.87 | (1.36) | 19.99 |
| Basic earnings per share - Discontinued operations | (0.74) | (1.09) | (11.17) | (0.79) | (6.38) |
| Diluted earnings per share - Discontinued operations | (0.74) | (1.08) | (11.13) | (0.79) | (6.36) |
| Basic earnings per share - Continuing and discontinued operations | (7.35) | 1.15 | (0.26) | (2.15) | 13.67 |
| Diluted earnings per share - Continuing and discontinued operations | (7.35) | 1.15 | (0.26) | (2.15) | 13.63 |

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SRBC & CO LLP
MUMBAI



Contd.....2
Audited Standalone Segment wise Revenue, Results and Segment Assets and Liabilities,
for the quarter and the year ended 31st March, 2025

| Particulars | (Rs. in Crores) | | | | |
|---|---|---------------------------|---|-------------------------|-------------------------|
| | Quarter Ended | | | Year Ended | |
| | 31.03.2025 (Audited) Refer Note 8 | 31.12.2024 (Unaudited) | 31.03.2024 (Audited) Refer Note 8 | 31.03.2025 (Audited) | 31.03.2024 (Audited) |
| 1 Segment Revenue (Sales) | | | | | |
| (a) Real Estate | 89.68 | 60.56 | 92.16 | 249.99 | 207.02 |
| (b) Others | 14.34 | 18.51 | 14.84 | 60.95 | 57.05 |
| Total | 104.02 | 79.07 | 107.00 | 310.94 | 264.07 |
| Less: Inter Segment Revenue | 0.13 | 0.14 | 0.14 | 0.56 | 0.62 |
| Sales from continuing operations | 103.89 | 78.93 | 106.86 | 310.38 | 263.45 |
| Add: Sales from discontinued operations | | | | | |
| (c) Pulp and Paper (Refer Note 5) | 765.40 | 741.86 | 859.07 | 3,147.90 | 3,375.32 |
| (d) Textiles (Refer Note 6) | 0.78 | 2.69 | 135.01 | 40.87 | 785.80 |
| Total sales (Continuing and discontinued operations) | 870.07 | 823.48 | 1,100.94 | 3,499.15 | 4,424.57 |
| 2 Segment Results | | | | | |
| Profit / (Loss) after depreciation but before finance cost | | | | | |
| (a) Real Estate (Refer Note 2 and 3) | 16.11 | 34.74 | 166.90 | 106.91 | 295.06 |
| (b) Others | 8.20 | 9.88 | 9.18 | 35.82 | 35.74 |
| Sub - Total | 24.31 | 44.62 | 176.08 | 142.73 | 330.80 |
| (Add) / Less : | | | | | |
| i. Finance Cost (continuing operations) | 40.36 | 40.03 | 18.32 | 140.14 | 90.78 |
| ii. Other un-allocable expenditure (Refer Note 2) net of un-allocable income (continuing operations) | 70.59 | (30.26) | (9.79) | 2.53 | (74.60) |
| Profit Before Tax (continuing operations) | (86.64) | 34.85 | 167.55 | 0.06 | 314.62 |
| (Loss) from discontinued operations (Net of finance cost) | | | | | |
| (a) Pulp and Paper (Refer Note 5) | (10.38) | (10.35) | 27.57 | 28.27 | 270.33 |
| (b) Textiles (Refer Note 6) | (2.26) | (8.34) | (215.30) | (41.65) | (378.71) |
| Total Profit Before Tax (Continuing and discontinued operations) | (99.28) | 16.16 | (20.18) | (13.32) | 206.24 |
| 3 Segment Assets | | | | | |
| (a) Real Estate | 5,001.37 | 4,905.22 | 2,951.92 | 5,001.37 | 2,951.92 |
| (b) Others | 206.38 | 213.01 | 224.44 | 206.38 | 224.44 |
| | 5,207.75 | 5,118.23 | 3,176.36 | 5,207.75 | 3,176.36 |
| (c) Pulp and Paper - discontinued operations (Refer Note 5) | 2,979.35 | 3,043.05 | 2,995.90 | 2,979.35 | 2,995.90 |
| (d) Textiles - discontinued operations (Refer Note 6) | 140.80 | 167.58 | 275.03 | 140.80 | 275.03 |
| (e) Unallocable Assets | 3,610.54 | 3,251.67 | 2,048.20 | 3,610.54 | 2,048.20 |
| Total Assets | 11,938.44 | 11,580.53 | 8,495.49 | 11,938.44 | 8,495.49 |
| 4 Segment Liabilities | | | | | |
| (a) Real Estate | 2,262.45 | 1,905.32 | 1,250.63 | 2,262.45 | 1,250.63 |
| (b) Others | 543.98 | 671.79 | 702.06 | 543.98 | 702.06 |
| | 2,806.43 | 2,577.11 | 1,952.69 | 2,806.43 | 1,952.69 |
| (c) Pulp and Paper - discontinued operations (Refer Note 5) | 498.06 | 391.82 | 469.73 | 498.06 | 469.73 |
| (d) Textiles - discontinued operations (Refer Note 6) | 27.92 | 41.16 | 172.51 | 27.92 | 172.51 |
| (e) Unallocable Liabilities | 4,229.26 | 4,056.50 | 1,522.69 | 4,229.26 | 1,522.69 |
| Total Liabilities | 7,561.67 | 7,066.59 | 4,117.62 | 7,561.67 | 4,117.62 |

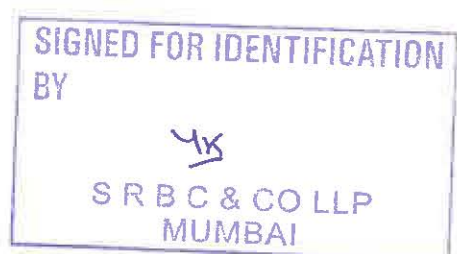
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BY

SRBC & CO LLP
MUMBAI



Notes :

- 1 The above standalone audited financial results of Aditya Birla Real Estate Limited (formerly known as Century Textiles & Industries Limited) ("the Company") for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee at its meeting held on May 13, 2025 and approved by the Board at its meeting held on May 14, 2025.
- 2 The Company has disclosed exceptional items pertaining to:
 - a Post discontinuation of the Company's Textiles business, the economic advantages to its Joint Venture (JV) Birla Advanced Knits Private Limited like common utility, shared manpower & integrated operations with Siro yarn spinning were lost, hence entity became non-viable and the said JV business operations have been stopped. Therefore, both the JV partners have decided to sell their respective investments in the JV. Both the JV partners have an obligation to contribute equally towards the liabilities of the JV in excess of their respective investments. Accordingly, the Company has recognised provision aggregating to Rs. 114 Cr. towards its exposure in JV.
 - b The company was entitled to Worli West Colony comprises C. S. No. 1,546 leasehold land admeasuring 25,543.68 sq mtrs (equivalent to 6.31 acres). Company had filed a writ Petition before the High Court of Bombay seeking a formal conveyance of the land in its favor. The Hon'ble High Court of Bombay had passed a judgment dated March 14, 2022 inter alia directing MCGM to execute a formal conveyance in favor of the Company. MCGM filed an appeal in the Hon'ble Supreme Court against the said High Court Judgement and the Hon'ble Supreme Court has allowed the said Appeal. Pursuant to Supreme Court Judgement the company has surrendered a land parcel to local authority, and as a result the company has written off Rs. 42.89 Cr. pertaining to the said property.
- 3 Other operating income includes gain on sale of Transferable Development Rights (TDR) for quarter ended March 31, 2025 Nil & year ended March 31, 2025 Rs. 12.35 crores, for year ended March 31, 2024 Rs. 201.68 crores.
- 4 Other income includes interest on Income Tax refund pertaining to earlier years for the quarter ended March 31, 2025 Rs. 0.74 crores & year ended March 31, 2025 Rs. 4.61 crores & for year ended March 31, 2024 Rs. 16.02 crores.
- 5 Pursuant to approval of Board of Directors ("Board") of the Company at their meeting held on March 31, 2025, the company has executed a business transfer agreement (BTA) with the ITC Ltd. for sale and transfer of the Company's pulp and paper undertaking operated under the name of Century Pulp and paper. In terms of the requirements of Accounting Standards (Ind AS), the assets and liabilities which would transferred, are presented as held for sale and hence previous period numbers would not be comparable, the results of the Pulp and Paper business have been presented as 'Discontinued Operations'. Consequently, the financial results of the Company for the comparative periods and for the year ended 31st March, 2024 have been presented accordingly.
- 6 During the quarter ended March 31, 2024, Board of Directors had approved the proposal for discontinuation of complete operations of of the Textile division business ('Division'). Accordingly, results of the said Division is disclosed as discontinued operations in the financial results and it had assessed the recoverability of Property, plant and equipment and other assets of the said Division and recognized a provision aggregating to Rs. 214.00 Crores as Loss on measurement to net realizable value during the year ended March 31, 2024.
- 7 During the year, the Nomination and Remuneration Committee ("Committee") of the Board of Directors of the Company has granted 42,439 Stock Options (ESOP's) (for the previous year ended March 31, 2024 : 12,27,535) under the CTIL Employee Stock Option Scheme 2023 ('the Scheme'). 83,780 (previous year : NIL) Employee stock options have been exercised during the year.
- 8 The figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial years and the unaudited published year-to-date figures upto December 31 for respective years which were subjected to limited review.
- 9 In view of discontinuation of its textile business operations and proposed divestment of its paper & pulp business and as per operating results reviewed by the chief operating decision makers, the management has accordingly revised its segment classification and disclosure.. Revised segment classification is as under:
 - (a) "Real Estate" includes Residential projects, Leased properties and Investment properties of the Company.
 - (b) "Others" include Viscose Filament Yarn & Tyre Yarn (Rayon), Salt works and Chemicals.
- 10 The Board of Directors have recommended a dividend of Rs. 2/- (previous year Rs.5/-) per equity share of Rs .10/- each equivalent to 20% on paid up equity share capital of the Company for the year ended March 31, 2025.



11 Standalone statement of Assets and Liabilities

(Rs. in Crores)

| Sr. No. | Particulars | As at 31.03.2025 (Audited) | As at 31.03.2024 (Audited) |
|--------------------------------|--|----------------------------|----------------------------|
| ASSETS | | | |
| Non-current assets | | | |
| | Property, plant and equipments | 642.04 | 2,895.66 |
| | Capital work-in-progress | 2.82 | 55.07 |
| | Investment property | 734.28 | 764.86 |
| | Investment property under development | 23.09 | 37.93 |
| | Intangible assets | 3.90 | 6.26 |
| | Financial assets | | |
| | Investments | 699.41 | 644.39 |
| | Loans | 2,461.45 | 743.84 |
| | Others | 23.34 | 68.01 |
| | Advance tax (net of provisions) | 31.02 | 53.28 |
| | Other non-current assets | 6.07 | 35.31 |
| | Total Non Current Assets (A) | 4,627.42 | 5,304.61 |
| Current assets | | | |
| | Inventories | 3,596.99 | 2,216.64 |
| | Financial assets | | |
| | Current Investments | 49.09 | 282.66 |
| | Trade receivables | 50.54 | 142.43 |
| | Cash and cash equivalents | 225.98 | 190.72 |
| | Other bank balances | 65.28 | 22.06 |
| | Others | 84.11 | 53.75 |
| | Other current assets | 263.66 | 232.02 |
| | Total Current Assets (B) | 4,335.65 | 3,140.28 |
| | Assets classified as held for sale (C) | 2,975.37 | 50.60 |
| | | 7,311.02 | 3,190.88 |
| | TOTAL ASSETS (A + B + C) | 11,938.44 | 8,495.49 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| | Equity share capital | 111.69 | 111.69 |
| | Other equity | 4,265.08 | 4,266.18 |
| | Total Equity (A) | 4,376.77 | 4,377.87 |
| Non-current liabilities | | | |
| | Financial liabilities | | |
| | Borrowings | 2,772.20 | 1,278.27 |
| | Lease liabilities | - | 17.85 |
| | Other financial liabilities | 117.72 | 128.12 |
| | Deferred tax liabilities (net) | 49.93 | 70.29 |
| | Other non-current liabilities | 363.88 | 445.30 |
| | Total Non Current Liabilities (B) | 3,303.73 | 1,939.83 |
| Current liabilities | | | |
| | Financial liabilities | | |
| | Borrowings | 1,050.60 | 65.85 |
| | Lease liabilities | - | 2.30 |
| | Trade payables | | |
| | 1. total outstanding dues of micro enterprises and small enterprises | 3.29 | 4.19 |
| | 2. total outstanding dues of trade payables other than micro and small enterprises | 98.35 | 679.68 |
| | Other financial liabilities | 271.72 | 201.81 |
| | Provisions | 159.32 | 176.70 |
| | Other current liabilities | 2,160.52 | 1,047.26 |
| | Total Current Liabilities (C) | 3,743.80 | 2,177.79 |
| | Liabilities directly associated with assets held for sale (D) | 514.14 | - |
| | | 4,257.94 | 2,177.79 |
| | TOTAL EQUITY AND LIABILITIES (A + B + C + D) | 11,938.44 | 8,495.49 |

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BY
JK
SRBC & CO LLP
MUMBAI



(Rs in Crores)

| Sr. No. | Particulars | Year Ended | |
|-----------|---|-------------------------|-------------------------|
| | | 31.03.2025 (Audited) | 31.03.2024 (Audited) |
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | NET PROFIT / (LOSS) BEFORE TAX FROM CONTINUING OPERATIONS | 0.06 | 584.95 |
| | NET PROFIT / (LOSS) BEFORE TAX FROM DISCONTINUED OPERATION | (13.38) | (378.71) |
| | Add / (Less) : | | |
| | Depreciation and Amortisation Expense | 181.20 | 198.42 |
| | Depreciation on investment property | 30.49 | 32.36 |
| | Amortisation on intangible assets | 2.33 | 2.24 |
| | Exceptional item to the extent of impairment provision on property plant and equipments | - | 200.00 |
| | Impairment provision on inventory | 6.75 | 6.45 |
| | Loss / (gain) on sale of property plant and equipments and investment properties | (4.88) | (0.14) |
| | Unrealized exchange (gain) / loss | (2.19) | 0.80 |
| | Allowance for credit loss | 1.62 | 6.98 |
| | Interest income | (53.92) | (11.25) |
| | Sundry Debit Balances written Off | 0.19 | - |
| | Carrying Value of Asset Written Off (Refer Note 2) | 42.89 | - |
| | Bad Debt Written Off | 11.10 | - |
| | Interest expense | 149.65 | 119.06 |
| | Liabilities written back | (11.02) | (9.01) |
| | Provision recognised for share of liabilities in Joint Venture (Refer Note 2) | 114.00 | - |
| | Dividend on investments | (8.97) | (10.69) |
| | | 459.24 | 535.22 |
| | Working capital adjustments : | | |
| | Decrease / (increase) in inventory | (1,822.50) | (408.48) |
| | Decrease / (increase) in trade receivables | (6.77) | 9.86 |
| | Decrease / (increase) in other financial assets | (33.55) | (37.81) |
| | Decrease / (increase) in other assets | (99.37) | (25.00) |
| | (Decrease) / increase in other financial liabilities | (46.51) | 21.63 |
| | (Decrease) / increase in trade payables | (176.33) | (13.91) |
| | (Decrease) / increase in provisions | (3.72) | (1.83) |
| | (Decrease) / increase in other liabilities | 1,047.73 | 369.87 |
| | Decrease / (increase) in other bank balance | 3.81 | 4.24 |
| | | (1,137.21) | (81.43) |
| | Cash generated from operations | (691.29) | 660.03 |
| | Direct tax paid | (13.52) | (70.83) |
| | NET CASH GENERATED FORM / (USED IN) OPERATING ACTIVITIES* | (704.81) | 589.20 |
| B. | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of property plant and equipments, Investment properties and intangible assets | (251.41) | (159.63) |
| | Proceeds from sale of property plant and equipments and investment properties | 165.63 | 6.00 |
| | (Purchase) / sale of investments (net) | 249.34 | (288.76) |
| | Interest received (finance income) | 56.05 | 11.65 |
| | Dividend on investments | 8.97 | 10.69 |
| | Loan given to subsidiary (net) | (1,717.61) | (177.72) |
| | NET CASH FLOWS USED IN INVESTING ACTIVITIES | (1,489.03) | (597.77) |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Proceeds from borrowings (net of processing fees) | 2,027.37 | 900.00 |
| | Repayment of borrowings | (30.91) | (295.00) |
| | Net proceeds / (repayment) of short term borrowings | 421.26 | (31.50) |
| | Treasury Shares (acquired) / issued by ESOP trust | 6.35 | (95.00) |
| | Dividend paid | (55.32) | (55.41) |
| | Interest paid | (195.87) | (110.72) |
| | Lease liability paid | (2.75) | (3.21) |
| | NET CASH FLOWS FROM FINANCING ACTIVITIES | 2,170.13 | 309.16 |
| | NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS | (23.71) | 300.59 |
| | Cash and cash equivalents at the beginning of the period | 190.28 | (110.31) |
| | Cash and cash equivalents at the end of the period (refer reconciliation below) | 166.57 | 190.28 |
| | Reconciliation of cash and cash equivalents as per the cash flow statement | | |
| | Cash and cash equivalents as per the above comprise of the following | | |
| | Cash and cash equivalents | 227.98 | 190.72 |
| | Cash credit and overdraft facilities from banks | (61.41) | (0.44) |
| | Balance as per cash flow statement | 166.57 | 190.28 |

* Includes value of land purchased



13 Additional information pursuant to Regulation 52(4) and Regulation 54(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and the year ended 31st March, 2025 (Standalone)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | |
|---------|--|---|---------------------------|---|-------------------------|-------------------------|
| | | 31.03.2025 (Audited) Refer Note 8 | 31.12.2024 (Unaudited) | 31.03.2024 (Audited) Refer Note 8 | 31.03.2025 (Audited) | 31.03.2024 (Audited) |
| (a) | Debt-Equity ratio (in times) Debt/Net Worth [Debt is Long Term Borrowing (current and non-current portion), Short Term Borrowing and Lease Liabilities] | 0.88 | 0.85 | 0.31 | 0.88 | 0.31 |
| (b) | Debt Service Coverage Ratio (in times) Earnings before interest, Depreciation and Tax (EBITDA) / Interest Expense on long term & short term borrowings, including lease liabilities for the period + Scheduled Principal repayment of long term borrowings, including lease liabilities during the period | 0.73 | 1.32 | 0.80 | 0.87 | 1.58 |
| (c) | Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period | 2.35 | 1.38 | 7.49 | 1.96 | 4.65 |
| (d) | Outstanding redeemable preference shares | - | - | - | - | - |
| (e) | Capital redemption reserve (Rs in Crores) | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| (f) | Debenture redemption reserve (Rs in Crores) | - | - | - | - | - |
| (g) | Net Worth (Rs in Crores) | 4,376.77 | 4,513.94 | 4,377.87 | 4,376.77 | 4,377.87 |
| (h) | Net profit after tax from continuing & discontinued operations (Rs in Crores) | (81.24) | 12.92 | (2.89) | (23.75) | 151.16 |
| (i) | Basic earnings per share - Continuing and discontinued operations | (7.35) | 1.15 | (0.26) | (2.15) | 13.67 |
| (j) | Diluted earnings per share - Continuing and discontinued operations | (7.35) | 1.15 | (0.26) | (2.15) | 13.63 |
| (k) | Current Ratio (in times) Current Assets / Current Liabilities | 1.19 | 1.55 | 1.44 | 1.19 | 1.44 |
| (l) | Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities) | 2.51 | 1.85 | 1.33 | 2.51 | 1.33 |
| (m) | Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable | 8.44% | 0.27% | 6.24% | 7.95% | 6.42% |
| (n) | Current Liability Ratio (in times) Current Liabilities / Total Liabilities | 0.56 | 0.45 | 0.53 | 0.56 | 0.53 |
| (o) | Total Debts to Total Assets (in times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings + Lease Liabilities) / Total Assets | 0.32 | 0.33 | 0.16 | 0.32 | 0.16 |
| (p) | Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable | 6.85 | 6.45 | 7.10 | 25.07 | 29.35 |
| (q) | Inventory turnover (in times) (not annualized) Cost of goods sold / Average Inventory (excluding Real Estate inventory) | 0.93 | 0.80 | 1.11 | 3.91 | 4.07 |
| (r) | Operating Margin (%) (including discontinued operations) Operating Profit / Revenue | 4.01% | 1.29% | 12.06% | 2.91% | 9.25% |
| (s) | Net Profit Margin (%) (including discontinued operations) Net Profit / Revenue | -9.20% | 1.55% | -0.23% | -0.67% | 9.77% |
| (t) | Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) / Revenue | 8.57% | 1.55% | 8.85% | 3.75% | 6.54% |
| (u) | Asset coverage ratio on Secured Redeemable Non Convertible debentures (NCDs) (in times) (Assets hypothecated for secured NCDs / Outstanding balance of secured NCDs) | 2.63 | 2.29 | 7.88 | 2.63 | 7.88 |

SIGNED FOR IDENTIFICATION
BY
RK
SRBC & CO LLP
MUMBAI

By Order of the Board
For Aditya Birla Real Estate Limited
(Formerly Century Textiles And Industries Limited)



(R. K. Dalmia)
Managing Director
DIN 00040951

Place : Mumbai
Date : 14.05.2025

The financial results of the Company would be available for perusal on the Company's website viz. www.adityabirlarealestate.com and also on websites of BSE Ltd. viz. www.bseindia.com and National Stock Exchange of India Ltd. viz. www.nseindia.com

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Aditya Birla Real Estate Limited
(Formerly known as Century Textiles and Industries 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 Real Estate Limited formerly known as Century Textiles and Industries Limited ("Holding Company") which includes financial results of CTIL Employee Welfare Trust (the "Trust") its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its joint ventures for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 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 statement of the subsidiary, the Statement:

- i. Includes the results of the following entities :
 - A. Subsidiary Companies
 - a. Birla Estates Private Limited
 - b. Avarna Projects LLP (subsidiary of Birla Estates Private Limited)
 - c. Birla Tisya LLP (subsidiary of Birla Estates Private Limited)
 - d. Birla Arnaa LLP (subsidiary of Birla Estates Private Limited)
 - e. Vypak Properties Private Limited (subsidiary of Birla Estates Private Limited)
 - f. Ekamaya Properties Private Limited (subsidiary of Birla Estates Private Limited)
 - g. Tarusa Properties Private Limited (subsidiary of Birla Estates Private Limited)
 - h. Unnatam Properties Private Limited (subsidiary of Birla Estates Private Limited)
 - i. Isira Realcon Private Limited (formerly known as Adyasha Properties Private Limited)(subsidiary of Birla Estates Private Limited)
 - j. Vibhavya Properties Private Limited (subsidiary of Birla Estates Private Limited)
 - k. CTIL Community Welfare Foundation
 - B. Joint Venture
 - a. Birla Advanced Knits Private Limited
 - b. Vardhita Properties Private Limited (formerly known as Birla Century Exports Private Limited) (Joint Venture of Birla Estates Private 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 loss and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2025 and for the year ended March 31, 2025.



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, its joint ventures 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 loss and other comprehensive loss and other financial information of the Group including its joint ventures 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 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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 and of its joint ventures are responsible for assessing the ability of their respective companies 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 and of its joint venture are also responsible for overseeing the financial reporting process of their respective companies.

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 and its joint ventures 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 the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint ventures 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/financial information of the entities within the Group and its joint ventures 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.



**Aditya Birla Real Estate Limited
(Formerly Known as Century Textiles and Industries Limited)**

Page 4 of 4

Other Matter

The accompanying Statement includes the audited financial results and other financial information, in respect of:

- One subsidiary, whose financial results include total assets of Rs 0.01 crore as at March 31, 2025, total revenues of Rs Nil and Rs Nil, total net profit after tax of Rs. (0.00) crore and Rs. (0.01) crore, total comprehensive income of Rs. (0.00) crore and Rs. (0.01) crore, for the quarter and the year ended on that date respectively, and net cash (inflows) of Rs. 0.01 crore for the year ended March 31, 2025, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the financial statements of above subsidiary 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 this subsidiary is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

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, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 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 B C & CO LLP
Chartered Accountants
ICAI Firm Registration Number: 324982E/E300003

per Ravi Bansal
Partner
Membership No.: 049365




UDIN: 25049365BM0AWN6877

Mumbai
Date: MAY 14, 2025

ADITYA BIRLA REAL ESTATE LIMITED (Formerly known as CENTURY TEXTILES AND INDUSTRIES LIMITED)
AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025
CIN : L17120MH1897PLC000163 , Phone : +91-022-24957000 , Fax : +91-22-24309491, +91-22-24361980
Website : www.adityabirlarealestate.com Email : ctillho@adityabirla.com

| Particulars | Quarter Ended | | | Year Ended | |
|---|---------------------------|----------------|---------------------------|-----------------|-----------------|
| | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | (Audited) Refer Note 8 | (Unaudited) | (Audited) Refer Note 8 | (Audited) | (Audited) |
| (Rs. in Crores) | | | | | |
| CONTINUING OPERATIONS | | | | | |
| 1 Income from Operations | | | | | |
| (a) Sales | 391.87 | 200.86 | 683.04 | 1,203.37 | 888.64 |
| (b) Other operating income (Refer Note 3) | 2.89 | 3.58 | 131.19 | 15.51 | 211.94 |
| 2 Other Income (Refer Note 4) | 13.02 | 4.20 | 9.11 | 38.45 | 48.13 |
| 3 Total Income (1 + 2) | 407.78 | 208.64 | 823.34 | 1,257.33 | 1,148.71 |
| 4 Expenses | | | | | |
| (a) Cost of land, construction, other related real estate development cost and other cost | 266.63 | 119.83 | 472.74 | 739.92 | 508.91 |
| (b) Changes in inventories of finished goods and work-in-progress | (0.19) | 3.27 | 0.04 | 2.08 | (1.79) |
| (c) Employee benefits expense | 47.42 | 43.30 | 39.50 | 171.54 | 140.26 |
| (d) Finance cost | 11.50 | 7.75 | 10.36 | 45.75 | 29.86 |
| (e) Depreciation and amortisation expenses | 15.83 | 16.12 | 15.24 | 63.79 | 59.01 |
| (f) Other expenditures | 105.92 | 56.01 | 97.36 | 275.75 | 210.50 |
| Total expenses (a to f) | 447.11 | 246.28 | 635.24 | 1,298.83 | 946.75 |
| 5 Profit / (Loss) before tax and share of profit of joint venture (3 - 4) | (39.33) | (37.64) | 188.10 | (41.50) | 201.96 |
| 6 Share of Loss of Joint Venture | (5.61) | - | (5.20) | (13.53) | (22.40) |
| 7 Profit/ (Loss) before exceptional items and tax (5 + 6) | (44.94) | (37.64) | 182.90 | (55.03) | 179.56 |
| 8 Exceptional items (Refer Note 2) | (123.97) | - | - | (123.97) | - |
| 9 Profit / (Loss) before tax from continuing operations (7 + 8) | (168.91) | (37.64) | 182.90 | (179.00) | 179.56 |
| 10 Tax expenses of continuing operations | | | | | |
| Current Tax | 19.48 | 15.74 | 71.54 | 86.18 | 117.45 |
| Tax pertaining to earlier years | - | - | - | 1.08 | - |
| Deferred Tax | (61.40) | (23.17) | (32.31) | (117.52) | (66.14) |
| 11 Net Profit / (Loss) for the period from continuing operations (9- 10) | (126.99) | (30.21) | 143.67 | (148.74) | 128.25 |
| DISCONTINUED OPERATIONS (Refer Note 5 & 6) | | | | | |
| 12 Profit/ (Loss) before tax from discontinued operations | (12.64) | (18.69) | (13.23) | (13.38) | 108.26 |
| 13 Loss on measurement to net realisable value | - | - | (174.00) | - | (214.00) |
| 14 Tax expenses of discontinued operations | 4.43 | 6.53 | 64.20 | 4.68 | 37.87 |
| 15 Net Loss for the period from discontinued operations (12+13+14) | (8.21) | (12.16) | (123.03) | (8.70) | (67.87) |
| 16 Net Profit / (Loss) for the period (11+ 15) | (135.20) | (42.37) | 20.64 | (157.44) | 60.38 |
| 17 (a) Other comprehensive income - Continuing operations | | | | | |
| (i) Items that will not be reclassified to profit or loss | (57.96) | 14.34 | (8.21) | 69.80 | 205.94 |
| (ii) Income tax on above | 2.72 | (2.12) | 2.23 | (6.84) | (24.29) |
| (b) Other comprehensive income - Discontinued operations | | | | | |
| (i) Items that will not be reclassified to profit or loss | (5.32) | - | (1.26) | (5.32) | (1.26) |
| (ii) Income tax on above | 1.86 | - | 0.44 | 1.86 | 0.44 |
| Total Other Comprehensive Income / (Loss) for the period (a + b) | (58.70) | 12.22 | (6.80) | 59.50 | 180.83 |
| 18 Total Comprehensive Income / (Loss) for the period (16 + 17) | (193.90) | (30.15) | 13.84 | (97.94) | 241.21 |
| Profit for the period attributable to: | | | | | |
| Owners of the Company | (131.01) | (40.59) | 3.83 | (161.28) | 50.53 |
| Non-controlling Interest | (4.19) | (1.78) | 16.81 | 3.84 | 9.85 |
| Other comprehensive Income / (Loss) attributable to: | | | | | |
| Owners of the Company | (58.70) | 12.22 | (6.80) | 59.50 | 180.83 |
| Non-controlling Interest | - | - | - | - | - |
| Total comprehensive Income / (Loss) attributable to: | | | | | |
| Owners of the Company | (189.71) | (28.37) | (2.97) | (101.78) | 231.36 |
| Non-controlling Interest | (4.19) | (1.78) | 16.81 | 3.84 | 9.85 |
| 19 Paid-up equity share capital (Face Value : Rs. 10/- per share) | 111.69 | 111.69 | 111.69 | 111.69 | 111.69 |
| 20 Other Equity | | | | 3,728.57 | 3,867.44 |
| 21 Earnings Per Share in Rs. (not annualised) | | | | | |
| Basic earnings per share - Continuing operations | (11.49) | (2.55) | 11.47 | (13.46) | 10.71 |
| Diluted earnings per share - Continuing operations | (11.49) | (2.53) | 11.43 | (13.46) | 10.68 |
| Basic earnings per share - Discontinued operations | (0.78) | (1.09) | (11.12) | (0.78) | (6.14) |
| Diluted earnings per share - Discontinued operations | (0.78) | (1.08) | (11.09) | (0.78) | (6.12) |
| Basic earnings per share - Continuing and discontinued operations | (12.27) | (3.64) | 0.35 | (14.24) | 4.57 |
| Diluted earnings per share - Continuing and discontinued operations | (12.27) | (3.61) | | (14.24) | 4.56 |

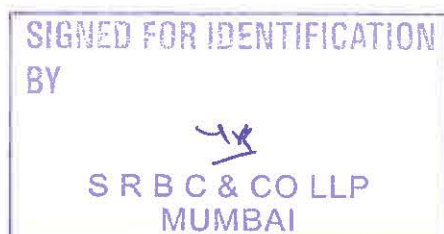
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SIGNED FOR IDENTIFICATION
BY

SRBC & CO LLP
MUMBAI




Regd. Office: Century Bhavan, 2nd Floor, Dr. Annie Besant Road, Worli, Mumbai - 400030.
Audited Consolidated Segment wise Revenue, Results and Segment Assets and Liabilities,
for the quarter and year ended 31st March, 2025

| Particulars | (Rs. in Crores) | | | | |
|--|---|---------------------------|---|-------------------------|-------------------------|
| | Quarter Ended | | | Year Ended | |
| | 31.03.2025 (Audited) Refer Note 8 | 31.12.2024 (Unaudited) | 31.03.2024 (Audited) Refer Note 8 | 31.03.2025 (Audited) | 31.03.2024 (Audited) |
| 1 Segment Revenue (Sales) | | | | | |
| (a) Real Estate | 377.65 | 182.49 | 668.34 | 1,142.98 | 832.21 |
| (b) Others | 14.35 | 18.51 | 14.84 | 60.95 | 57.05 |
| Total | 392.00 | 201.00 | 683.18 | 1,203.93 | 889.26 |
| Less: Inter Segment Revenue | 0.13 | 0.14 | 0.14 | 0.56 | 0.62 |
| Sales from continuing operations | 391.87 | 200.86 | 683.04 | 1,203.37 | 888.64 |
| Add: Sales from discontinued operations | | | | | |
| (c) Pulp and Paper (Refer Note 5) | 765.40 | 741.86 | 859.07 | 3,147.90 | 3,375.32 |
| (d) Textiles (Refer Note 6) | 0.78 | 2.69 | 135.01 | 40.87 | 786.00 |
| Total sales (Continuing and discontinued operations) | 1,158.05 | 945.41 | 1,677.12 | 4,392.14 | 5,049.96 |
| 2 Segment Results | | | | | |
| Profit / (Loss) after depreciation but before finance cost | | | | | |
| (a) Real Estate (Refer Note 2 and 3) | (207.63) | (27.26) | 195.93 | (180.07) | 198.94 |
| (b) Others | 8.20 | 9.88 | 9.17 | 35.82 | 35.74 |
| Sub - Total | (199.43) | (17.38) | 205.10 | (144.25) | 234.68 |
| (Add) / Less : | | | | | |
| i. Finance Cost (continuing operations) | 11.50 | 7.75 | 10.36 | 45.75 | 29.86 |
| ii. Other un-allocable expenditure net of un-allocable income (continuing operations) | (42.02) | 12.51 | 11.84 | (11.00) | 25.26 |
| Profit / (Loss) Before Tax (continuing operations) | (168.91) | (37.64) | 182.90 | (179.00) | 179.56 |
| (Loss) from discontinued operations (Net of finance cost) | | | | | |
| (c) Pulp and Paper (Refer Note 5) | (10.38) | (10.35) | 27.57 | 28.27 | 270.33 |
| (d) Textiles (Refer Note 6) | (2.26) | (8.34) | (214.80) | (41.65) | (376.07) |
| Total Profit / (Loss) Before Tax (Continuing and discontinued operations) | (181.55) | (56.33) | (4.33) | (192.38) | 73.82 |
| 3 Segment Assets | | | | | |
| (a) Real Estate | 10,733.82 | 9,453.66 | 5,628.07 | 10,733.82 | 5,628.07 |
| (b) Others | 206.38 | 213.01 | 224.44 | 206.38 | 224.44 |
| | 10,940.20 | 9,666.67 | 5,852.51 | 10,940.20 | 5,852.51 |
| (c) Pulp and Paper discontinued operations (Refer Note 5) | 2,979.35 | 3,043.05 | 2,995.90 | 2,979.35 | 2,995.90 |
| (d) Textiles - discontinued operations (Refer Note 6) | 140.80 | 167.58 | 275.03 | 140.80 | 275.03 |
| (e) Unallocable Assets | 2,472.82 | 1,465.45 | 1,386.72 | 2,472.82 | 1,386.72 |
| Total Assets | 16,533.17 | 14,342.75 | 10,510.16 | 16,533.17 | 10,510.16 |
| 4 Segment Liabilities | | | | | |
| (a) Real Estate | 6,163.08 | 3,963.89 | 2,461.65 | 6,163.08 | 2,461.65 |
| (b) Others | 543.98 | 671.79 | 702.06 | 543.98 | 702.06 |
| | 6,707.06 | 4,635.68 | 3,163.71 | 6,707.06 | 3,163.71 |
| (c) Pulp and Paper discontinued operations (Refer Note 5) | 498.06 | 391.82 | 469.73 | 498.06 | 469.73 |
| (d) Textiles - discontinued operations (Refer Note 6) | 27.92 | 41.16 | 172.53 | 27.92 | 172.53 |
| (e) Unallocable Liabilities | 5,411.86 | 5,195.27 | 2,609.49 | 5,411.86 | 2,609.49 |
| Total Liabilities | 12,644.90 | 10,263.93 | 6,415.46 | 12,644.90 | 6,415.46 |



Notes :

- 1 The above consolidated audited financial results of Aditya Birla Real Estate Limited (formerly known as Century Textiles & Industries Limited) ("the Holding Company") , subsidiaries and its Joint Ventures ("the group") for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee at its meeting held on May 13, 2025 and approved by the Board at its meeting held on May 14, 2025.
- 2 The Holding Company has disclosed exceptional items pertaining to:
 - a Post discontinuation of the Holding Company's Textiles business, the economic advantages to its Joint Venture (JV) Birla Advanced Knits Private Limited like common utility, shared manpower & integrated operations with Siro yarn spinning were lost, hence entity became non-viable and the said JV business operations have been stopped. Therefore, both the JV partners have decided to sell their respective investments in the JV. Both the JV partners have an obligation to contribute equally towards the liabilities of the JV in excess of their respective investments. Accordingly, the Holding Company has recognised provision aggregating to Rs. 81.08 Cr. towards its exposure in JV.
 - b The Holding Company was entitled to Worli West Colony comprises C. S. No. 1,546 leasehold land admeasuring 25,543.68 sq mtrs (equivalent to 6.31 acres). Holding Company had filed a writ Petition before the High Court of Bombay seeking a formal conveyance of the land in its favor. The Hon'ble High Court of Bombay had passed a judgment dated March 14, 2022 inter alia directing MCGM to execute a formal conveyance in favor of the Holding Company. MCGM filed an appeal in the Hon'ble Supreme Court against the said High Court Judgement and the Hon'ble Supreme Court has allowed the said Appeal. Pursuant to Supreme Court Judgement the company has surrendered a land parcel to local authority, and as a result the company has written off Rs. 42.89 Crores pertaining to the said property.
- 3 Other operating income includes gain on sale of Transferable Development Rights (TDR) for quarter ended and year ended March 31, 2025 Nil, for year ended March 31, 2024 Rs. 201.68 crores.
- 4 Other income includes interest on Income Tax refund pertaining to earlier years for the quarter ended March 31, 2025 Rs. 0.74 crores and year ended March 31, 2025 Rs. 4.61 crores and for year ended March 31, 2024 Rs. 16.02 crores.
- 5 Pursuant to approval of Board of Directors ("Board") of the Holding Company at their meeting held on March 31, 2025, the Holding Company has executed a business transfer agreement (BTA) with the ITC Ltd. for sale and transfer of the Holding Company's pulp and paper undertaking operated under the name of Century Pulp and paper. In terms of the requirements of Accounting Standards (Ind AS), the assets and liabilities which would transferred, are presented as held for sale and hence previous period numbers would not be comparable, the results of the Pulp and Paper business have been presented as 'Discontinued Operations'. Consequently, the financial results of the Holding Company for the comparative periods and for the year ended 31st March, 2024 have been presented accordingly.
- 6 During the quarter ended March 31, 2024, Board of Directors had approved the proposal for discontinuation of complete operations of the Textile division business ('Division'). Accordingly, results of the said Division is disclosed as discontinued operations in the financial results and it had assessed the recoverability of Property, plant and equipment and other assets of the said Division and recognized a provision aggregating to Rs. 214.00 Crores as Loss on measurement to net realizable value during the year ended March 31, 2024.
- 7 During the year, the Nomination and Remuneration Committee ("Committee") of the Board of Directors of the Holding Company has granted 42,439 Stock Options (ESOP's) (for the previous year ended March 31, 2024 : 12,27,535) under the CTIL Employee Stock Option Scheme 2023 ('the Scheme'). 83,780 (previous year : NIL) Employee stock options have been exercised during the year.
- 8 The figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial years and the unaudited published year-to-date figures upto December 31 for respective years which were subjected to limited review.
- 9 In view of discontinuation of its textile business operations and proposed divestment of its paper & pulp business and as per operating results reviewed by the chief operating decision makers, the management has accordingly revised its segment classification and disclosure. Revised segment classification is as under:
 - (a) "Real Estate" includes Residential projects, Leased properties and Investment properties of the Holding Company.
 - (b) "Others" include Viscose Filament Yarn & Tyre Yarn (Rayon), Salt works and Chemicals.
- 10 The Board of Directors of the Holding Company have recommended a dividend of Rs. 2/- (previous year Rs.5/-) per equity share of Rs .10/- each equivalent to 20% on paid up equity share capital of the Holding Company for the year ended March 31, 2025

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11 Consolidated statement of Assets and Liabilities

(Rs. in Crores)

| Sr. No. | Particulars | As at 31.03.2025 (Audited) | As at 31.03.2024 (Audited) |
|--------------------------------|--|----------------------------------|----------------------------------|
| ASSETS | | | |
| Non-current assets | | | |
| | Property, plant and equipments | 671.26 | 2,921.53 |
| | Capital work-in-progress | 24.17 | 57.22 |
| | Investment property | 736.31 | 764.86 |
| | Investment property under development | 23.09 | 37.93 |
| | Intangible assets | 6.75 | 9.53 |
| | Intangible assets under development | 2.13 | 0.88 |
| | Investment accounted for using equity method | - | 0.76 |
| | Financial assets | | |
| | Investments | 672.12 | 408.23 |
| | Others | 24.19 | 70.35 |
| | Deferred tax assets (Net) | 254.74 | 94.96 |
| | Advance tax (net of provisions) | 92.74 | 87.45 |
| | Other non-current assets | 6.88 | 35.60 |
| | Total Non Current Assets (A) | 2,514.38 | 4,489.30 |
| Current assets | | | |
| | Inventories | 8,943.40 | 4,725.77 |
| | Financial assets | | |
| | Current Investments | 412.63 | 282.66 |
| | Trade receivables | 104.65 | 165.63 |
| | Cash and cash equivalents | 871.55 | 372.72 |
| | Other bank balances | 129.07 | 28.78 |
| | Others | 45.77 | 23.53 |
| | Other current assets | 536.35 | 371.17 |
| | Total Current Assets (B) | 11,043.42 | 5,970.26 |
| | Assets classified as held for sale (C) | 2,975.37 | 50.60 |
| | | 14,018.79 | 6,020.86 |
| | TOTAL ASSETS (A + B + C) | 16,533.17 | 10,510.16 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| | Equity share capital | 111.69 | 111.69 |
| | Other equity | 3,728.57 | 3,867.44 |
| | Non Controlling Interest | 48.01 | 115.57 |
| | Total Equity (A) | 3,888.27 | 4,094.70 |
| Non-current liabilities | | | |
| | Financial liabilities | | |
| | Borrowings | 3,708.60 | 2,355.74 |
| | Lease liabilities | - | 17.85 |
| | Other financial liabilities | 117.72 | 128.12 |
| | Provisions | 9.62 | 7.95 |
| | Deferred tax liabilities (net) | 49.93 | 11.64 |
| | Other non-current liabilities | 342.02 | 392.41 |
| | Total Non Current Liabilities (B) | 4,227.89 | 2,913.71 |
| Current liabilities | | | |
| | Financial liabilities | | |
| | Borrowings | 1,287.94 | 125.80 |
| | Lease liabilities | - | 2.30 |
| | Trade payables | | |
| | 1. total outstanding dues of micro enterprises and small enterprises | 13.22 | 8.56 |
| | 2. total outstanding dues of trade payables other than micro and small enterprises | 813.93 | 723.67 |
| | Other financial liabilities | 358.88 | 225.95 |
| | Provisions | 174.49 | 179.94 |
| | Other current liabilities | 5,254.41 | 2,235.53 |
| | Total Current Liabilities (C) | 7,902.87 | 3,501.75 |
| | Liabilities directly associated with assets held for sale (D) | 514.14 | - |
| | | 8,417.01 | 3,501.75 |
| | TOTAL EQUITY AND LIABILITIES (A + B + C + D) | 16,533.17 | 10,510.16 |

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| Sr. No. | Particulars | Year Ended | |
|-----------|--|-------------------------|-------------------------|
| | | 31.03.2025 (Audited) | 31.03.2024 (Audited) |
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | NET PROFIT / (LOSS) BEFORE TAX FROM CONTINUING OPERATIONS | (179.00) | 449.89 |
| | NET PROFIT / (LOSS) BEFORE TAX FROM DISCONTINUED OPERATION | (13.38) | (376.07) |
| | Add / (Less) : | | |
| | Depreciation and Amortisation Expense | 189.10 | 206.47 |
| | Depreciation on investment property | 31.26 | 32.56 |
| | Amortisation on intangible assets | 2.33 | 2.53 |
| | Employee stock option expenses | 11.78 | 11.16 |
| | Impairment provision on inventory | 6.75 | 6.45 |
| | Impairment provision on property plant and equipments | - | 200.00 |
| | Loss / (gain) on sale of property plant and equipments and investment properties | (4.73) | 0.75 |
| | Unrealized exchange (gain) / loss | 1.59 | (1.22) |
| | Allowance for credit loss | 1.62 | 6.98 |
| | Sundry Debit Balances written Off | 0.19 | - |
| | Interest income | (6.29) | (14.09) |
| | Share of loss in Joint venture | 13.53 | 22.40 |
| | Interest expense | 55.26 | 58.15 |
| | Liabilities written back | (11.02) | (9.01) |
| | Bad Debt Written Off | 11.10 | - |
| | Provision recognised for share of liabilities in Joint Venture | 81.08 | - |
| | Carrying Value of Asset Written Off | 42.89 | - |
| | Gain on sale of investment (Realized and unrealized) | (2.56) | - |
| | Dividend on investments | (8.97) | (10.69) |
| | | 414.91 | 512.44 |
| | Working capital adjustments : | | |
| | Decrease / (increase) in inventory | (4,604.64) | (1,316.91) |
| | Decrease / (increase) in trade receivables | (37.58) | (15.96) |
| | Decrease / (increase) in other financial assets | (20.59) | (11.74) |
| | Decrease / (increase) in other assets | (233.27) | (25.00) |
| | (Decrease) / increase in other financial liabilities | 48.44 | 20.15 |
| | (Decrease) / increase in trade payables | 500.42 | (27.22) |
| | (Decrease) / increase in provisions | 9.63 | 4.89 |
| | (Decrease) / increase in other liabilities | 2,984.76 | 578.98 |
| | Decrease / (increase) in other bank balance | (66.56) | 27.36 |
| | | (1,419.39) | (765.45) |
| | Cash generated from operations | (1,196.86) | (179.19) |
| | Direct tax paid | (96.58) | (136.14) |
| | NET CASH USED IN OPERATING ACTIVITIES* | (1,293.44) | (315.33) |
| B. | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of property plant and equipments, Investment properties and intangible assets | (286.07) | (180.89) |
| | Proceeds from sale of property plant and equipments and investment properties | 166.07 | 6.25 |
| | (Purchase) / sale of investments (net) | (334.95) | (279.66) |
| | Treasury shares acquired by ESOP trust | - | (95.00) |
| | Interest received (finance income) | 8.03 | 14.49 |
| | Dividend on investments | 8.97 | 10.69 |
| | NET CASH FLOWS USED IN INVESTING ACTIVITIES | (437.95) | (524.12) |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Distribution from non-controlling interest | (71.40) | (46.40) |
| | Proceeds from borrowings (net of processing fees) | 2,088.57 | 1,980.00 |
| | Repayment of borrowings | (31.10) | (431.18) |
| | Net proceeds / (repayment) of short term borrowings | 443.75 | 3.50 |
| | Issue of Treasury shares by ESOP Trust | 6.35 | - |
| | Dividend paid | (55.32) | (55.41) |
| | Interest paid | (159.67) | (175.14) |
| | Lease liability paid | (2.75) | (3.21) |
| | NET CASH FLOWS FROM FINANCING ACTIVITIES | 2,218.43 | 1,272.16 |
| | NET INCREASE IN CASH AND CASH EQUIVALENTS | 487.04 | 432.71 |
| | Cash and cash equivalents at the beginning of the period | 312.33 | (120.37) |
| | Cash and cash equivalents at the end of the period (refer reconciliation below) | 799.37 | 312.33 |
| | Reconciliation of cash and cash equivalents as per the cash flow statement | | |
| | Cash and cash equivalents as per the above comprise of the following | | |
| | Cash and cash equivalents | 873.55 | 372.72 |
| | Cash credit and overdraft facilities from banks | (74.18) | (60.39) |
| | Balance as per cash flow statement | 799.37 | 312.33 |

* Includes value of land purchased



13 Additional information pursuant to Regulation 52(4) and Regulation 54(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the for the quarter and year ended 31st March, 2025 (Consolidated):

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | |
|---------|--|---|---------------------------|---|-------------------------|-------------------------|
| | | 31.03.2025 (Audited) Refer Note 8 | 31.12.2024 (Unaudited) | 31.03.2024 (Audited) Refer Note 8 | 31.03.2025 (Audited) | 31.03.2024 (Audited) |
| (a) | Debt-Equity ratio (in times) Debt/Net Worth [Debt is Long Term Borrowing (current and non-current portion), Short Term Borrowing and Lease Liabilities] | 1.29 | 1.23 | 0.61 | 1.29 | 0.61 |
| (b) | Debt Service Coverage Ratio (in times) Earnings before interest, Depreciation and Tax (EBITDA) / Interest Expense on long term & short term borrowings, including lease liabilities for the period + Scheduled Principal repayment of long term borrowings, including lease liabilities during the period | (0.02) | 0.29 | 0.94 | 0.62 | 1.12 |
| (c) | Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period | (2.76) | (4.64) | 12.10 | 0.01 | 6.07 |
| (d) | Outstanding redeemable preference shares | - | - | - | - | - |
| (e) | Capital redemption reserve (Rs in Crores) | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| (f) | Debenture redemption reserve (Rs in Crores) | - | - | - | - | - |
| (g) | Net Worth (Rs in Crores) | 3,888.27 | 4,078.82 | 4,094.70 | 3,888.27 | 4,094.70 |
| (h) | Net profit after tax from continuing & discontinued operations (Rs in Crores) | (135.20) | (42.37) | 20.64 | (157.44) | 60.38 |
| (i) | Basic earnings per share - Continuing and discontinued operations | (12.27) | (3.64) | 0.35 | (14.24) | 4.57 |
| (j) | Diluted earnings per share - Continuing and discontinued operations | (12.27) | (3.61) | 0.34 | (14.24) | 4.56 |
| (k) | Current Ratio (in times) Current Assets / Current Liabilities | 1.40 | 1.80 | 1.72 | 1.40 | 1.72 |
| (l) | Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities) | 1.10 | 1.00 | 0.94 | 1.10 | 0.94 |
| (m) | Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable | 6.84% | 0.25% | 5.81% | 6.23% | 6.01% |
| (n) | Current Liability Ratio (in times) Current Liabilities / Total Liabilities | 0.66 | 0.53 | 0.55 | 0.66 | 0.55 |
| (o) | Total Debts to Total Assets (in times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings + Lease Liabilities) / Total Assets | 0.30 | 0.35 | 0.24 | 0.30 | 0.24 |
| (p) | Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable | 7.39 | 6.90 | 10.07 | 24.65 | 31.36 |
| (q) | Inventory turnover (in times) Cost of goods sold / Average Inventory (excl. Real Estate inventory) | 1.36 | 0.98 | 2.47 | 7.44 | 6.41 |
| (r) | Operating Margin (%) (including discontinued operations) Operating Profit / Revenue | -4.87% | -5.32% | 9.69% | -1.20% | 5.86% |
| (s) | Net Profit Margin (%) (including discontinued operations) Net Profit / Revenue | -11.52% | -4.41% | 1.13% | -3.54% | 1.13% |
| (t) | Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) / Revenue | -5.03% | -4.41% | 7.31% | -1.83% | 3.75% |
| (u) | Asset coverage ratio on Secured Redeemable Non Convertible debentures (NCDs) (in times) (Assets hypothecated for secured NCDs / Outstanding balance of secured NCDs) | 2.30 | 2.29 | 7.88 | 2.30 | 7.88 |

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BY

SRBC & CO LLP
MUMBAI

By Order of the Board
For Aditya Birla Real Estate Limited
(Formerly Century Textiles And Industries Limited)



(R. K. Dalmia)
Managing Director
DIN 00040951

Place : Mumbai
Date : 14.05.2025

The financial results of the Company would be available for perusal on the Company's website viz. www.adityabirlarealestate.com and also on websites of BSE Ltd. viz. www.bseindia.com and National Stock Exchange of India Ltd. viz. www.nseindia.com

ADITYA BIRLA



14th May, 2025

Corporate Relationship Department
BSE Limited
1st Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: **500040/974571/974877**
/975457/975967/975968

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th floor,
Bandra-Kurla Complex
Bandra (East), Mumbai - 400 051.
Scrip Code: **ABREL**

Dear Sir/ Madam,

Sub: Declaration pursuant to Regulations 33(3)(d) & 52(3)(a) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Pursuant to the provisions of Regulations 33(3)(d) & 52(3)(a) of Listing Regulations, we hereby confirm that the Statutory Auditors of the Company viz. S R B C & CO LLP, Chartered Accountants, Mumbai (ICAI Firm Registration No.324982E/E300003) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the year ended 31st March, 2025.

This declaration is for your information and record.

Thanking you,

Yours truly,
For **Aditya Birla Real Estate Limited**
(formerly Century Textiles and Industries Limited)


Snehal Shah
Chief Financial Officer



Aditya Birla Real Estate Limited

(Formerly known as Century Textiles and Industries Limited)

Regd. Office: Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai - 400 030, India.

T: +91 22 2495 7000 | F: +91 22 2430 9491, +91 22 2436 1980

E: abrel.info@adityabirla.com | W: www.adityabirlarealestate.com

Corporate ID No.: L17120MH1897PLC000163



Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 ('SEBI Master Circular')

| | | |
|----|---|---|
| a) | Reason for change viz. appointment, resignation, removal, death or otherwise | Reappointment of Mr. R. K. Dalmia (DIN: 00040951) as Managing Director of the Company |
| b) | Date of appointment/reappointment/cessation (as applicable) & term of appointment/reappointment | w.e.f. 12 th August, 2025; for a term of 2 years subject to the approval of shareholders of the Company at the ensuing 128 th Annual General Meeting of the Company. |
| c) | Brief profile (in case of appointment) | <ul style="list-style-type: none"> • Mr. Dalmia has been an integral part of the group for over 47 years since 1978. He began his journey with group as Vice President at the Technological Institute of Textiles and Sciences, Haryana before transitioning to Century Textiles and Industries Limited (now Aditya Birla Real Estate Limited), Mumbai in 1985, where he played a pivotal role in the Company's growth. He was appointed as a Managing Director of the Company w.e.f. 12th August, 2022 for a period of 3 years. • His leadership has driven significant achievements, including Century Mill's industry recognition, the establishment of the Bharuch textile plant, and the development of the Birla Centurion commercial project in Mumbai. • Mr. Dalmia is one of the founding members of Birla estates and possesses deep connect and understanding of the real estate business. • He is also a Director of Birla Estates Private Limited (a wholly owned subsidiary of the Company) and an active member of various textile associations; He continues to contribute his expertise to the Company and the industry at large. • Mr. Dalmia is Chartered Accountant by qualification. |
| d) | Disclosure of relationships between directors (in case of appointment of a director) | Mr. R. K. Dalmia is not related to any Director on the Board or Key Managerial Personnel of the Company. |





Annexure B

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 ('SEBI Master Circular')

| | | |
|----|---|--|
| a) | Reason for change viz. appointment, resignation, removal, death or otherwise | Appointment of M/s. Sanjay Sangani & Co., Practicing Company Secretaries, as Secretarial Auditors of the Company. |
| b) | Date of appointment/reappointment/cessation (as applicable) & term of appointment/reappointment | The Board at its meeting held today i.e. Wednesday, 14 th May, 2025, approved the appointment of M/s. Sanjay Sangani & Co., practicing Company Secretaries for a term of five consecutive years commencing from FY2025-26 to FY2029-30, subject to the approval of shareholders of the Company at the ensuing 128 th Annual General Meeting. |
| c) | Brief profile (in case of appointment) | Sanjay Sangani & Co., Company Secretaries, is a peer reviewed proprietary concern of Mr. Sanjay H. Sangani. Mr. Sangani (M. No. FCS 4090 & CP No. 3847) is a Company Secretary, Chartered Accountant and Commerce Graduate by qualification. He has vast experience in the fields of Company Law, SEBI and Stock Exchange matters, Finance, Accounts and Income-Tax. Mr. Sangani has post qualification experience of about 36 years out of which he has worked with various companies during the span of 12 years and has been engaged in secretarial practice for the past 24 years. He is ably assisted by a team of qualified Company Secretaries having varied experience and other support staff. Sanjay Sangani & Co. provides the services to various corporate clients including Listed Companies, Public Limited Companies, Subsidiaries of Foreign Companies, Section 8 Companies and LLPs. |
| d) | Disclosure of relationships between directors (in case of appointment of a director) | Not applicable |





Annexure C

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 ('SEBI Master Circular')

| | | |
|----|--|---|
| a) | The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year; | Not applicable since there is no sale of unit/division. |
| b) | Date on which the agreement for sale has been entered into; | Not applicable since sale of assets is done through e-auction and negotiation. |
| c) | The expected date of completion of sale/disposal; | The Board has noted and approved the sale today i.e. 14 th May 2025. |
| d) | Consideration received from such sale/disposal; | Total consideration Rs. 22.15 crores (without GST) (Book Value Rs. 41.06 crores as on 31 st March, 2024) |
| e) | Brief details of buyers and whether any of the buyers belong to the promoter / promoter group / group companies. If yes, details thereof; | Sale of assets has been done through e-auction and negotiation to various parties who do not belong to the promoter and promoter group. |
| f) | Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"; | No |
| g) | Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with Regulation 37A of Listing Regulations | Not applicable |
| h) | In case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale. | Not applicable |

