



SH/XII/092/2026-27

26th October, 2026

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

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, 51 & 52 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January, 2026 ('SEBI Master Circular')

Please refer to our letter vide SH/XII/059/2026-27 dated 14th October, 2026, intimating you about a meeting of the Board of Directors of the Company to be held today i.e. Monday, the 26th October, 2026.

This is to inform you pursuant to the Listing Regulations that the Board at its meeting held today has approved:

- (i) Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2026;

Please find enclosed herewith the following:

- a. Unaudited Financial Results (Standalone and Consolidated);
b. Limited Review report by the Auditors of the Company;

- (ii) Based on the recommendation of Nomination and Remuneration Committee, Appointment of Ms. Jayati Bansal (DIN: 11938052) as an Independent Director of the Company for a first term of five years commencing from 06th December, 2026 to 05th December, 2031 subject to the approval of Shareholders of the Company;

Ms. Jayati Bansal is independent of the Company's management and based on declarations received, she is not debarred from holding the office of director by virtue of any order passed by the Securities and Exchange Board of India or any other such authorities.

The requisite details pertaining to the appointment of Independent Director is enclosed as **Annexure A**.

The meeting commenced at 12:00 Noon IST and concluded at 12.40 P.M. IST.

The above is also made available on the website of the Company i.e. www.adityabirlarealestate.com

Thanking you,

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

Digitally signed by
ATULKUMAR
MOHANLAL
KEDIA
Date: 2026.10.26
12:44:05 +05'30'

Atul K. Kedia
Jt. President (Legal) & Company Secretary
Encl: as above



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

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Aditya Birla Real Estate Limited (formerly known as Century Textiles and Industries Limited) for the quarter and six months ended September 30, 2026, Pursuant to Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Aditya Birla Real Estate Limited (formerly known as Century Textiles and Industries Limited)

1. We have reviewed the accompanying statement of unaudited 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 and six months ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

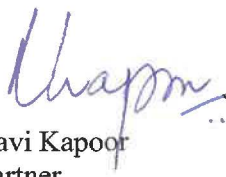
5. The Statement includes the audited financial results of the Company for the financial year ended March 31, 2026 which was audited by the predecessor auditors' who expressed an unmodified opinion on those financial results vide their report dated May 06, 2026.
6. The comparative financial results of the Company as stated in the Statement for the quarter and six months ended September 30, 2025 which was reviewed by the predecessor auditors' who expressed an unmodified conclusion on those financial results vide their report dated October 28, 2025.

Our Conclusion is not modified in respect of these matters.

For Singhi & Co.

Chartered Accountants

Firm Registration Number: 302049E


Ravi Kapoor

Partner

Membership Number: 040404

UDIN: 26040404LPARTY4824



Place: Mumbai

Date: October 26, 2026

ADITYA BIRLA REAL ESTATE LIMITED (Formerly known as CENTURY TEXTILES AND INDUSTRIES LIMITED)
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026
CIN : L17120MH1897PLC000163 , Phone : +91-022-24957000 , Fax : +91-22-24309491, +91-22-24361980
Website : www.adityabirlarealestate.com, Email : ctillho@adityabirla.com

Particulars	Quarter Ended			Six Months Ended		(Rs. in Crores)
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
CONTINUING OPERATIONS						
1 Income from Operations						
(a) Sales	63.66	62.84	67.04	126.50	134.01	259.79
(b) Other operating income (Refer Note 6)	0.42	0.56	0.67	0.98	0.74	1.05
2 Other Income	78.28	64.12	66.94	142.40	127.35	255.39
3 Total Income (1 + 2)	142.36	127.52	134.65	269.88	262.10	516.23
4 Expenses						
(a) Cost of land, construction, other related real estate development cost and other cost	0.22	0.15	1.12	0.37	3.63	4.71
(b) Changes in inventories of finished goods and work-in-progress	0.15	(1.11)	0.10	(0.96)	(1.85)	(1.50)
(c) Employee benefits expense	6.69	5.30	7.97	11.99	14.43	27.81
(d) Finance cost	16.73	46.52	44.43	63.25	87.33	175.87
(e) Depreciation and amortisation expenses	11.68	12.28	13.17	23.96	26.26	52.97
(f) Other expenditures	21.97	22.66	30.16	44.63	51.75	115.15
Total expenses (a to f)	57.44	85.80	96.95	143.24	181.55	375.01
5 Profit before exceptional items and tax (3 - 4)	84.92	41.72	37.70	126.64	80.55	141.22
6 Exceptional items (Refer note 2)	-	-	-	-	-	(19.84)
7 Profit before tax from continuing operations (5 + 6)	84.92	41.72	37.70	126.64	80.55	121.38
8 Tax expenses of continuing operations (Refer note 8)						
Current Tax	12.99	1.78	6.73	14.77	14.22	26.85
Deferred Tax	8.68	8.83	6.94	17.51	14.81	(34.11)
9 Net Profit for the period / year from continuing operations (7 - 8)	63.25	31.11	24.03	94.36	51.52	128.64
10 DISCONTINUED OPERATIONS (Refer Note 3)						
11 Profit / (loss) before tax from discontinued operations (Refer note 4)	(19.33)	42.59	86.19	23.26	117.71	240.15
12 Exceptional items (Refer note 2b and 3)	868.12	-	-	868.12	-	(29.89)
13 Tax (expenses) / credit of discontinued operations (Refer note 8)	(73.40)	(10.22)	(30.91)	(83.62)	(42.21)	12.99
14 Net Profit for the period / year from discontinued operations	775.39	32.37	55.28	807.76	75.50	223.25
15 Net Profit for the period / year (9 + 14)	838.64	63.48	79.31	902.12	127.02	351.89
(a) Other comprehensive income - continuing operations						
(i) Items that will not be reclassified to profit or loss	11.01	47.24	(2.09)	58.25	(3.28)	(32.91)
(ii) Income tax on above	(1.63)	(6.83)	0.19	(8.46)	0.42	9.71
(b) Other comprehensive income - discontinued operations						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.52)
(ii) Income tax on above	-	-	-	-	-	0.18
16 Total Other Comprehensive Income / (Loss) for the period / year	9.38	40.41	(1.90)	49.79	(2.86)	(23.54)
17 Total Comprehensive Income for the period / year (15 + 16)	848.02	103.89	77.41	951.91	124.16	328.35
18 Paid-up equity share capital	111.69	111.69	111.69	111.69	111.69	111.69
(Face Value : Rs. 10/- per share)						
19 Other Equity						4,581.19
20 Earnings Per Share in Rs. (not annualised)						
Basic earnings per share - Continuing operations	5.71	2.81	2.17	8.52	4.67	11.64
Diluted earnings per share - Continuing operations	5.70	2.80	2.16	8.50	4.63	11.58
Basic earnings per share - Discontinued operations	70.00	2.93	5.00	72.93	6.83	20.20
Diluted earnings per share - Discontinued operations	69.80	2.92	4.97	72.72	6.79	20.09
Basic earnings per share - Continuing and discontinued operations	75.71	5.74	7.17	81.45	11.50	31.84
Diluted earnings per share - Continuing and discontinued operations	75.50	5.72	7.13	81.22	11.42	31.67

Contd.....2



Regd. Office: Century Bhavan, 2nd Floor, Dr. Annie Besant Road, Worli, Mumbai - 400030.
Unaudited Standalone Segment wise Revenue, Results and Segment Assets and Liabilities,
for the quarter and six months ended 30th September, 2026

Particulars	Quarter Ended			Six Month Ended		(Rs. in Crores)
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue (Sales)						
(a) Real Estate	49.32	46.78	53.41	96.10	106.43	201.30
(b) Others	14.52	16.19	13.79	30.71	27.87	59.07
Total	63.84	62.97	67.20	126.81	134.30	260.37
Less: Inter Segment Revenue	0.18	0.13	0.16	0.31	0.29	0.58
Sales from continuing operations	63.66	62.84	67.04	126.50	134.01	259.79
Add: Sales from discontinued operations						
(c) Pulp and Paper (Refer note 3)	266.83	768.08	821.37	1,034.91	1,500.13	3,062.54
(d) Textiles	-	-	-	-	-	-
Total sales						
(Continuing and discontinued operations)	330.49	830.92	888.41	1,161.41	1,634.14	3,322.33
2 Segment Results						
Profit after depreciation but before finance costs						
(a) Real Estate (Refer Note 2b)	27.70	24.60	22.48	52.30	51.51	85.84
(b) Others	11.45	11.51	9.09	22.96	19.00	33.84
Sub - Total	39.15	36.11	31.57	75.26	70.51	119.68
(Add) / Less :						
i. Finance Costs (continuing operations)	16.73	46.52	44.43	63.25	87.33	175.87
ii. Other un-allocable expenditure net of un-allocable income (continuing operations)	(62.50)	(52.13)	(50.56)	(114.63)	(97.37)	(177.57)
Profit/ (Loss) Before Tax (continuing operations)	84.92	41.72	37.70	126.64	80.55	121.38
Profit / (Loss) from discontinued operations (Net of finance cost)						
(c) Pulp and Paper (Refer note 2b & 3)	848.70	42.68	86.34	891.38	110.49	177.60
(d) Textiles (Refer note 4)	0.09	(0.09)	(0.15)	-	7.22	32.66
Total Profit / (Loss) Before Tax						
(Continuing and discontinued operations)	933.71	84.31	123.89	1,018.02	198.26	331.64
3 Segment Assets						
(a) Real Estate	6,167.14	6,048.03	5,385.81	6,167.14	5,385.81	5,904.36
(b) Others	201.12	201.59	204.10	201.12	204.10	204.48
Total Assets	6,368.26	6,249.62	5,589.91	6,368.26	5,589.91	6,108.84
(c) Pulp and Paper - Discontinued operations (Refer Note 3)	-	3,015.99	3,078.83	-	3,078.83	3,040.28
(d) Textiles - Discontinued operations (Refer Note 4)	-	3.53	70.66	-	70.66	3.98
(e) Unallocable Assets	5,863.40	4,591.00	3,449.11	5,863.40	3,449.11	4,383.49
Total Assets	12,231.66	13,860.14	12,188.51	12,231.66	12,188.51	13,536.59
4 Segment Liabilities						
(a) Real Estate	3,551.25	3,601.65	2,449.54	3,551.25	2,449.54	3,463.46
(b) Others	604.52	609.01	638.08	604.52	638.08	617.81
Total Liabilities	4,155.77	4,210.66	3,087.62	4,155.77	3,087.62	4,081.27
(c) Pulp and Paper - discontinued operations (Refer Note 3)	-	405.80	416.47	-	416.47	381.44
(d) Textiles - discontinued operations	-	10.89	11.39	-	11.39	10.97
(e) Unallocable Liabilities	2,430.08	4,413.04	4,188.84	2,430.08	4,188.84	4,370.03
Total Liabilities	6,585.85	9,040.39	7,704.32	6,585.85	7,704.32	8,843.71

For Segment Information (Refer Note 7)



Notes :

- 1 The above standalone unaudited financial results of Aditya Birla Real Estate Limited (formerly known as Century Textiles and Industries Limited) ("the Company") for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board at its meeting held on October 26, 2026.
- 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, such as common utilities, shared manpower and integrated operations with Siro yarn spinning, were lost; accordingly, the entity became non-viable and the JV's business operations were discontinued. Both the JV partners had an obligation to contribute equally towards the liabilities of the JV in excess of their respective investments. Accordingly, the Company had recognised a provision aggregating to Rs. 13.50 Cr for the year ended March 31, 2026 towards JV's working capital requirements, which has been fully impaired and recognised as an exceptional item. No contribution was required towards working capital during the quarter and six months ended September 30, 2026.
 - b During the previous year, the Company had assessed the financial implications of New Labour Code changes and accordingly recognised an incremental gratuity and leave liability of Rs. 36.23 Cr (including Rs. 6.34 Cr pertaining to continued operations) for the year ended March 31, 2026. Considering that the impact arising out of enactment of the new legislation was an event of a non-recurring nature, the Company had presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the statement of profit and loss for the year ended March 31, 2026.
- 3 Pursuant to the approval of the Board of Directors of the Company at its meeting held on March 31, 2025, the Company executed a Business Transfer Agreement (BTA) with ITC Limited for the sale and transfer of its Pulp and Paper undertaking operated under the name "Century Pulp and Paper". Consequently, the Pulp and Paper Business has been classified as a discontinued operation and the financial results for the comparative periods, including the quarter ended June 30, 2026, the quarter and six months ended September 30, 2025, and the year ended March 31, 2026, have been presented accordingly.

During the quarter ended September 30, 2026, the Company completed the transfer of the Pulp and Paper Business on a going concern basis in accordance with the BTA for a consideration of Rs.3,476 crore and recognized a gain on disposal of Rs.868.12 crore, which has been disclosed under Exceptional Item. The related adjustments and tax effects arising from the transaction have been recognized and disclosed under Discontinued Operations.

The financial performance of discontinued business as follows -

Particulars	(Rs. in Crores)					
	Quarter Ended			Six Months Ended		Year Ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
Total Income	268.10	779.75	821.37	1,047.85	1,500.13	3,103.97
Total Expenses	287.52	737.07	735.02	1,024.59	1,389.64	2,896.48
Profit / (Loss) before tax before exceptional items	(19.42)	42.68	86.35	23.26	110.49	207.49
Exceptional item of discontinued operations (Net Charge)	868.12	-	-	868.12	-	(29.89)
Total Tax expenses	(73.38)	(10.24)	(30.69)	(83.62)	(42.02)	10.97
Net profit for the period	775.32	32.44	55.66	807.76	68.47	188.57

Net Cash flows attributable to discontinued operations as follows

Particulars	(Rs. in Crs)	
	Six Month Ended 30 September 2026	Six Month Ended 30 September 2025
Net Cash flow from / (used in) Operating Activities	77.21	12.36
Net Cash flows from / (used in) Investing Activities	3.86	(85.16)
Net Cash flows from / (used in) Financing Activities	(81.12)	72.40
Net Decrease From Discontinued Operations	(0.05)	(0.39)

- 4 The Company has recognized profit from transfer of property, plant and equipment related to the Textile business, Nil for the quarter and six months ended September 30, 2026 (Quarter ended June 30, 2026: Nil; Quarter ended September 30, 2025: Rs.2.52 crore and six months ended September 30, 2025: Rs. 20.26 crore; Year ended March 31, 2026: Rs.46.30 crore).
 - 5 During the year ended March 31, 2026, the Nomination and Remuneration Committee ("Committee") of the Board of Directors of the Company had granted 8,772 Stock Options (ESOP's) under the CTIL Employee Stock Option Scheme 2023 ('the Scheme') and 50,864 ESOPs were exercised. During the quarter ended June 30, 2026, no stock options (ESOP's) have been granted, however, 2,06,039 ESOPs have been exercised and 80,749 treasury shares have been sold in open market. During the quarter ended September 30, 2026, no stock options (ESOP's) have been granted, however, 73,030 ESOPs have been exercised.
- During the quarter, the board of directors in its meeting held on 13th August 2026 has proposed to implement the ABREL ESOP Scheme 2026 covering 8,29,000 stock options that will be made available to eligible employees of the companies & subsidiaries and eligible directors under the proposed scheme subject to shareholder's approval.
- 6 Other income includes interest on income tax refund pertaining to earlier years amounting to Rs. 0.49 crore for the quarter and six months ended September 30, 2026 (Quarter ended June 30, 2026: Nil; Quarter and six months ended September 30, 2025: Rs.2.47 crore; Year ended March 31, 2026: Rs.2.47 crore).
 - 7 The Textile business was classified and disclosed as discontinued operation and all the plant and machinery have been disposed off. During the period the Company has executed a long term lease agreement for the factory building with Group Company, generating income, accordingly the respective other assets and liabilities are moved to other segments from textiles.

In view of this along with the divestment of the 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.

- 8 During the year ended March 31, 2026, the Company had revised its estimates relating to measurement of deferred tax balances in view of amendments under the Income Tax Act, 2025 as amended by the Finance Act, 2026. Further, considering the tax benefit and utilization of MAT credit entitlement, the Company was of the view that from tax year 2026-27 the Company will opt new tax regime. Accordingly, the Company had reversed the net deferred tax liability of Rs.123.76 crores on account of lower tax rate, by recognizing the same under tax expense of continuing and discontinued operations in the results.



9 Standalone statement of Assets and Liabilities

(Rs. in Crores)

Sr. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS		
	Non-current assets		
	Property, plant and equipment	562.71	548.90
	Capital work-in-progress	8.32	3.83
	Investment property	686.46	700.34
	Investment property under development	34.85	33.99
	Intangible assets	3.10	3.50
	Financial assets		
	Investments	955.36	695.46
	Loans	2,197.14	2,574.70
	Others	68.55	67.06
	Deferred tax assets (net)	207.60	53.18
	Advance tax (net of provisions)	-	58.54
	Other non-current assets	19.53	19.98
	Total Non Current Assets (A)	4,743.62	4,759.48
	Current assets		
	Inventories	4,788.41	4,427.60
	Financial assets		
	Current Investments	1,609.59	508.78
	Trade receivables	20.80	13.81
	Cash and cash equivalents	86.30	352.44
	Other bank balances	253.36	25.26
	Others	176.94	76.61
	Other current assets	552.64	331.61
	Total Current Assets (B)	7,488.04	5,736.11
	Assets classified as held for sale (C)	-	3,041.00
		7,488.04	8,777.11
	TOTAL ASSETS (A + B + C)	12,231.66	13,536.59
	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	111.69	111.69
	Other equity	5,534.12	4,581.19
	Total Equity (A)	5,645.81	4,692.88
	Non-current liabilities		
	Financial liabilities		
	Borrowings	1,203.27	2,446.47
	Other financial liabilities	148.78	173.41
	Non-current tax liabilities (net of advance tax)	144.83	-
	Other non-current liabilities	272.62	301.91
	Total Non Current Liabilities (B)	1,769.50	2,921.79
	Current liabilities		
	Financial liabilities		
	Borrowings	904.80	1,723.76
	Trade payables		
	1. total outstanding dues of micro enterprises and small enterprises	0.15	3.48
	2. total outstanding dues of trade payables other than micro and small enterprises	165.64	142.22
	Other financial liabilities	106.50	149.17
	Provisions	160.52	209.20
	Other current liabilities	3,478.74	3,292.40
	Total Current Liabilities (C)	4,816.35	5,520.23
	Liabilities directly associated with assets held for sale (D)	-	401.69
		4,816.35	5,921.92
	TOTAL EQUITY AND LIABILITIES (A + B + C + D)	12,231.66	13,536.59



Sr. No.	Particulars	Six Months Ended	
		30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Tax from continuing operations after exceptional item	126.64	80.55
	Net Profit / (Loss) Before Tax from discontinued operation after exceptional item	891.38	117.71
	Add / (Less) :		
	Depreciation and amortisation expense	23.96	32.20
	Loss / (gain) on sale of business undertaking	(868.12)	-
	Impairment provision on inventory	14.53	13.07
	Loss / (gain) on sale of property, plant and equipment and investment properties	2.55	(24.03)
	Unrealized exchange (gain) / loss	(1.96)	3.15
	Allowance for credit loss	-	1.91
	Interest income	(111.51)	(114.40)
	Gain on sale of investment (realized and unrealized)	(0.29)	(0.82)
	Provision for advances given	0.04	1.09
	Sundry debit balances written off	0.88	2.56
	Bad debt written off	-	0.54
	Interest expense	65.00	90.61
	Liabilities written back	(4.64)	(1.61)
	Dividend on investments	(19.86)	(2.85)
		(899.42)	1.42
	Working capital adjustments :		
	Decrease / (increase) in inventory	(302.38)	(291.51)
	Decrease / (increase) in trade receivables	9.79	59.24
	Decrease / (increase) in other financial assets	16.17	15.56
	Decrease / (increase) in other assets	(158.94)	(44.21)
	(Decrease) / increase in other financial liabilities	(5.55)	(72.88)
	(Decrease) / increase in trade payables	147.44	(38.01)
	(Decrease) / increase in provisions	(50.40)	(0.47)
	(Decrease) / increase in other liabilities	202.89	83.70
	Decrease / (increase) in other bank balance	4.30	(3.72)
		(136.68)	(292.30)
	Cash generated from operations	(18.08)	(92.62)
	Direct tax paid	(74.52)	(40.47)
	NET CASH FLOW GENERATED FROM / (USED IN) OPERATING ACTIVITIES	(92.60)	(133.09)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment, investment properties and intangible assets	(47.58)	(105.71)
	Proceeds from sale of property, plant and equipment and investment properties	1.22	28.27
	Investment in subsidiary	(200.00)	-
	Proceeds from sale of business undertaking (Net of expenses)	3,299.48	-
	(Purchase) / sale of investments (net)	(1,331.11)	22.49
	Interest received (finance income)	107.10	117.82
	Dividend on investments	19.86	2.85
	Loan repaid by / (given to) subsidiary (net)	377.56	(78.71)
	Net movement in fixed deposits with bank	(112.44)	-
	NET CASH FLOWS GENERATED FROM / (USED IN) INVESTING ACTIVITIES	2,114.09	(12.99)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings (net of processing fees)	1,028.40	-
	Repayment of borrowings	(2,810.25)	(52.66)
	Net proceeds / (repayment) of short term borrowings	(282.77)	243.37
	Proceeds from sale/issue of treasury shares by ESOP trust	27.29	1.33
	Dividend paid	(28.22)	(22.35)
	Interest paid	(224.08)	(201.40)
	Lease liability paid	(0.51)	(0.99)
	NET CASH FLOWS USED IN FINANCING ACTIVITIES	(2,290.14)	(32.70)
	NET DECREASE IN CASH AND CASH EQUIVALENTS	(268.65)	(178.78)
	Cash and cash equivalents at the beginning of the period	352.19	166.57
	Cash and cash equivalents at the end of the period (refer reconciliation below)	83.54	(12.21)
	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	86.30	24.68
	Cash credit and overdraft facilities from banks	(2.76)	(36.89)
	Balance as per cash flow statement	83.54	(12.21)



11 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 six months ended 30th September, 2026 (Standalone)

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(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]	0.37	0.88	0.89	0.37	0.89	0.89
(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	0.01	0.09	1.54	0.03	1.12	0.28
(c)	Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period	4.82	2.76	3.71	3.31	3.19	3.10
(d)	Outstanding redeemable preference shares	-	-	-	-	-	-
(e)	Capital redemption reserve (Rs in Crores)	100.00	100.00	100.00	100.00	100.00	100.00
(f)	Debenture redemption reserve (Rs in Crores)	-	-	-	-	-	-
(g)	Net Worth (Rs in Crores)	5,645.81	4,819.75	4,484.19	5,645.81	4,484.19	4,692.88
(h)	Net profit after tax from continuing & discontinued operations (Rs in Crores)	838.64	63.48	79.31	902.12	127.02	351.89
(i)	Basic earnings per share - Continuing and discontinued operations	75.71	5.74	7.17	81.45	11.50	31.84
(j)	Diluted earnings per share - Continuing and discontinued operations	75.50	5.72	7.13	81.22	11.42	31.67
(k)	Current Ratio (in times) Current Assets / Current Liabilities	1.55	1.12	1.04	1.55	1.04	1.08
(l)	Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities)	0.54	2.36	2.75	0.54	2.75	2.33
(m)	Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable	0.00%	0.00%	0.53%	0.00%	0.86%	0.55%
(n)	Current Liability Ratio (in times) Current Liabilities / Total Liabilities	0.73	0.65	0.63	0.73	0.63	0.67
(o)	Total Debts to Total Assets (in times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings + Lease Liabilities) / Total Assets	0.17	0.31	0.33	0.17	0.33	0.31
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	9.51	15.49	11.54	29.25	15.46	34.02
(q)	Inventory turnover (in times) (not annualized) Cost of goods sold / Average Inventory (excluding Real Estate inventory)	0.80	0.99	0.99	2.49	1.80	3.74
(r)	Operating Margin (%) (including discontinued operations) Operating Profit / Revenue	1.55%	7.95%	10.94%	6.14%	7.95%	5.80%
(s)	Net Profit Margin after exceptional item (%) (including discontinued operations) Net Profit after exceptional items (net of tax expense) / Revenue	251.99%	7.54%	8.82%	76.78%	7.68%	10.47%
(t)	Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) / Revenue	9.52%	7.54%	8.82%	14.54%	7.68%	11.44%
(u)	Asset coverage ratio on Secured Redeemable Non Convertible debentures (NCDs) (in times) * (Assets hypothecated for secured NCDs / Outstanding balance of secured NCDs)	-	-	-	-	-	-

* The Company has no Secured Redeemable Non Convertible debentures (NCDs) outstanding as on September 30, 2026, June 30, 2026, March 31, 2026 and September 30, 2025, hence the asset coverage ratio is not applicable for the quarter and six months ended September 30, 2026 and September 30, 2025, quarter ended June 30, 2026 and year ended March 31, 2026.

Place : Mumbai
Date : October 26, 2026



By Order of the Board
ADITYA BIRLA REAL ESTATE LIMITED
(Formerly known as Century Textiles and Industries Limited)




(R. K. Dalmia)
Managing Director
DIN No. 00040951

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 Limited Review Report on the Unaudited Consolidated Financial Results of Aditya Birla Real Estate Limited (formerly known as Century Textiles and Industries Limited) for the quarter and six months ended September 30, 2026, pursuant to the Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Aditya Birla Real Estate Limited (formerly known as Century Textiles and Industries Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Aditya Birla Real Estate Limited (formerly known as Century Textiles and Industries Limited) (the "Holding Company") which includes financial results of CTIL Employee Welfare Trust (the "Trust") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its joint ventures for the quarter and six months ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors of the Holding Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder ("the Act"), and other accounting principles generally accepted in India and in compliance with presentation and disclosure requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended). Our responsibility is to express a conclusion on the Statement based on our review.

Scope of the Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Conclusion

4. Based on our review as conducted above and the procedures performed by us as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statements include Results of entities mentioned in Annexure 1

Other Matters

6. The accompanying Statement includes the interim financial results of 1 subsidiary, which have not been reviewed by their auditor, whose interim financial results and other unaudited financial information before consolidation adjustments reflect total assets of Rs. *0.00 crores as at September 30, 2026, total revenues of Rs NIL and Rs. NIL, total net (loss) after tax of Rs. *(0.00) crore and Rs. *(0.00) crore, total comprehensive income of Rs. *(0.00) crore and Rs. *(0.00) crore, for the quarter and six months ended September 30, 2026 respectively and net cash outflows of Rs. *0.00 crore for the six months period ended September 30, 2026. These financial results have been furnished to us by the Holding Company's management. Our conclusion on the Statement in so far as it related to the amounts and disclosures included in respect of aforesaid subsidiary are based solely on the certified unreviewed interim financial results, as certified by the management. According to the information and explanations given to us by the Management, these interim financial results are not material to the consolidated financial results.

*Indicates figures less than Rs. 1 Lakh

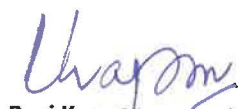
7. The Statement includes the consolidated audited financial results of the Company for the financial year ended March 31, 2026 which was audited by the predecessor auditors' who expressed an unmodified opinion on those financial results vide their report dated May 06, 2026.
8. The comparative consolidated financial results of the Company as stated in the Statement for the quarter and six months ended September 30, 2025 which was reviewed by the predecessor auditors' who expressed an unmodified conclusion on those financial results vide their report dated October 28, 2025.

Our Conclusion is not modified in respect of these matters.

For Singhi & Co.

Chartered Accountants

Firm's Registration No.: 302049E



Ravi Kapoor

Partner

Membership No.: 040404

UDIN: 26040404HXLUEW1327



Place: Mumbai

Date: October 26, 2026

Annexure 1

List of subsidiaries and joint ventures included in the consolidated financial results for the quarter and six months ended September 30, 2026.

Subsidiaries:

1	Birla Estates Private Limited
2	Avarna Projects LLP (subsidiary of Birla Estates Private Limited)
3	Birla Tisya LLP (subsidiary of Birla Estates Private Limited)
4	Birla Arnaa LLP (subsidiary of Birla Estates Private Limited)
5	Vypak Properties Private Limited (subsidiary of Birla Estates Private Limited)
6	Ekamaya Properties Private Limited (subsidiary of Birla Estates Private Limited)
7	Tarusa Properties Private Limited (subsidiary of Birla Estates Private Limited)
8	Unnatam Properties Private Limited (subsidiary of Birla Estates Private Limited)
9	Isira Realcon Private Limited (formerly known as Adyasha Properties Private Limited) (subsidiary of Birla Estates Private Limited)
10	Vibhavya Properties Private Limited (subsidiary of Birla Estates Private Limited)
11	Pragataya Properties Private Limited (subsidiary of Birla Estates Private Limited)
12	Prajna Properties Private Limited (subsidiary of Birla Estates Private Limited)
13	CTIL Community Welfare Foundation

Joint ventures

1	Birla Advanced Knits Private Limited
2	Vardhita Properties Private Limited (formerly known as Birla Century Exports Private Limited) (Joint Venture of Birla Estates Private Limited)



ADITYA BIRLA REAL ESTATE LIMITED (Formerly known as CENTURY TEXTILES AND INDUSTRIES LIMITED)
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026
CIN : L17120MH1897PLC000163 , Phone : +91-022-24957000 , Fax : +91-22-24309491, +91-22-24361980
Website : www.adityabirlarealestate.com, Email : ctillho@adityabirla.com

Particulars	Quarter Ended			Six Months Ended		(Rs. in Crores)
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
CONTINUING OPERATIONS						
1 Income from Operations						
(a) Sales	824.27	188.05	96.77	1,012.32	240.98	403.77
(b) Other operating income (Refer Note 6)	0.76	0.80	1.07	1.56	2.42	3.41
2 Other Income	35.83	16.87	15.39	52.70	27.24	51.98
3 Total Income (1 + 2)	860.86	205.72	113.23	1,066.58	270.64	459.16
4 Expenses						
(a) Cost of land, construction, other related real estate development cost and other cost	524.10	82.43	43.29	606.53	116.52	170.56
(b) Changes in inventories of finished goods and work-in-progress	0.15	(1.11)	0.10	(0.96)	(1.85)	(1.50)
(c) Employee benefits expense	59.15	59.79	59.67	118.94	110.05	228.73
(d) Finance cost	-	25.83	17.73	25.83	24.79	64.40
(e) Depreciation and amortisation expenses	19.98	17.35	15.73	37.33	31.23	67.50
(f) Other expenditures	82.24	103.05	64.87	185.29	128.69	368.58
Total expenses (a to f)	685.62	287.34	201.39	972.96	409.43	898.27
5 Profit / (Loss) before tax and share of profit / (loss) of joint venture (3 - 4)	175.24	(81.62)	(88.16)	93.62	(138.79)	(439.11)
6 Share of Loss of Joint Venture	(1.45)	(1.38)	(3.67)	(2.83)	(6.14)	(13.16)
7 Profit / (Loss) before exceptional items and tax (5 + 6)	173.79	(83.00)	(91.83)	90.79	(144.93)	(452.27)
8 Exceptional items (Refer note 2)	-	-	-	-	-	(24.79)
9 Profit / (Loss) before tax from continuing operations (7 + 8)	173.79	(83.00)	(91.83)	90.79	(144.93)	(477.06)
10 Tax expenses of continuing operations (Refer Note 8)						
Current Tax	11.11	9.93	8.44	21.04	21.44	35.46
Tax pertaining to earlier years	-	-	-	-	-	(0.44)
Deferred Tax	19.37	(25.97)	(27.17)	(6.60)	(45.97)	(174.01)
11 Net Profit / (Loss) for the period / year from continuing operations (9- 10)	143.31	(66.96)	(73.10)	76.35	(120.40)	(338.07)
DISCONTINUED OPERATIONS (Refer Note 3)						
12 Profit / (Loss) before tax from discontinued operations (Refer Note 4)	(19.33)	42.59	86.19	23.26	117.71	240.15
13 Exceptional items (Refer note 2b and 3)	868.12	-	-	868.12	-	(29.89)
14 Tax (expenses) / credit of discontinued operations (Refer Note 8)	(73.40)	(10.22)	(30.91)	(83.62)	(42.21)	12.99
15 Net Profit for the period / year from discontinued operations	775.39	32.37	55.28	807.76	75.50	223.25
16 Net Profit / (Loss) for the period / year (11+ 15)	918.70	(34.59)	(17.82)	884.11	(44.90)	(114.82)
17 (a) Other comprehensive income - Continuing operations						
(i) Items that will not be reclassified to profit or loss	11.01	47.24	(2.09)	58.25	(3.28)	(33.36)
(ii) Income tax on above	(1.63)	(6.83)	0.19	(8.46)	0.42	9.71
(b) Other comprehensive income - Discontinued operations						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.52)
(ii) Income tax on above	-	-	-	-	-	0.18
Total Other Comprehensive Income / (Loss) for the period / year (a + b)	9.38	40.41	(1.90)	49.79	(2.86)	(23.99)
18 Total Comprehensive Income / (Loss) for the period / year (16 + 17)	928.08	5.82	(19.72)	933.90	(47.76)	(138.81)
Profit / (Loss) for the period / year attributable to:						
Owners of the Company	858.50	(38.55)	(15.74)	819.95	(41.21)	(103.22)
Non-controlling Interest	60.20	3.96	(2.08)	64.16	(3.69)	(11.60)
Other comprehensive Income / (Loss) attributable to:						
Owners of the Company	9.38	40.41	(1.90)	49.79	(2.86)	(23.99)
Non-controlling Interest	-	-	-	-	-	-
Total comprehensive (Loss) attributable to:						
Owners of the Company	867.88	1.86	(17.64)	869.74	(44.07)	(127.21)
Non-controlling Interest	60.20	3.96	(2.08)	64.16	(3.69)	(11.60)
19 Paid-up equity share capital (Face Value : Rs. 10/- per share)	111.69	111.69	111.69	111.69	111.69	111.69
20 Other Equity						3,589.13
21 Earnings Per Share in Rs. (not annualised) (Refer Note 9)						
Basic earnings per share - Continuing operations	7.51	(6.41)	(6.43)	1.10	(10.56)	(29.53)
Diluted earnings per share - Continuing operations	7.51	(6.41)	(6.43)	1.10	(10.56)	(29.53)
Basic earnings per share - Discontinued operations	70.00	2.93	5.00	72.93	6.83	20.20
Diluted earnings per share - Discontinued operations	69.79	2.93	5.00	72.72	6.83	20.20
Basic earnings per share - Continuing and discontinued operations	77.51	(3.48)	(1.43)	74.03	(3.73)	(9.33)
Diluted earnings per share - Continuing and discontinued operations	77.30	(3.48)	(1.43)	73.82	(3.73)	(9.33)

Contd.....2



Contd.....2
 Regd. Office: Century Bhavan, 2nd Floor, Dr. Annie Besant Road, Worli, Mumbai - 400030.
 Unaudited Consolidated Segment wise Revenue, Results and Segment Assets and Liabilities,
 for the quarter and six months ended 30th September, 2026

Particulars	Quarter Ended			Six Month Ended		(Rs. in Crores)
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2026 (Audited)
1 Segment Revenue (Sales)						
(a) Real Estate	809.93	171.99	83.14	981.92	213.40	345.29
(b) Others	14.52	16.19	13.79	30.71	27.87	59.06
Total	824.45	188.18	96.93	1,012.63	241.27	404.35
Less: Inter Segment Revenue	0.18	0.13	0.16	0.31	0.29	0.58
Sales from continuing operations	824.27	188.05	96.77	1,012.32	240.98	403.77
Add: Sales from discontinued operations						
(c) Pulp and Paper (Refer Note 3)	266.83	768.08	821.37	1,034.91	1,500.13	3,062.54
(d) Textiles	-	-	-	-	-	-
Total sales						
(Continuing and discontinued operations)	1,091.10	956.13	918.14	2,047.23	1,741.11	3,466.31
2 Segment Results						
Profit / (Loss) after depreciation but before finance costs and exceptional items						
(a) Real Estate (Refer Note 2b)	151.80	(63.62)	(72.66)	88.18	(116.62)	(380.73)
(b) Others	10.81	10.62	8.09	21.43	17.00	30.13
Sub - Total	162.61	(53.00)	(64.57)	109.61	(99.62)	(350.60)
(Add) / Less :						
i. Finance Costs (continuing operations)	-	25.83	17.73	25.83	24.79	64.40
ii. Other un-allocable expenditure						
net of un-allocable income (continuing operations)	(11.18)	4.17	9.53	(7.01)	20.52	62.06
Profit/ (Loss) Before Tax (continuing operations)	173.79	(83.00)	(91.83)	90.79	(144.93)	(477.06)
Profit / (Loss) from discontinued operations (Net of finance cost)						
(c) Pulp and Paper (Refer Note 2b and 3)	848.70	42.68	86.34	891.38	110.49	177.60
(d) Textiles (Refer Note 4)	0.09	(0.09)	(0.15)	-	7.22	32.66
Total Profit/ (Loss) Before Tax						
(Continuing and discontinued operations)	1,022.58	(40.41)	(5.64)	982.17	(27.22)	(266.80)
3 Segment Assets						
(a) Real Estate	14,132.72	14,138.40	11,600.51	14,132.72	11,600.51	13,578.74
(b) Others	201.12	201.59	201.47	201.12	201.47	200.66
	14,333.84	14,339.99	11,801.98	14,333.84	11,801.98	13,779.40
(c) Pulp and Paper - discontinued operations (Refer Note 3)	-	3,015.99	3,078.83	-	3,078.83	3,040.28
(d) Textiles - discontinued operations	-	3.53	70.66	-	70.66	3.98
(e) Unallocable Assets	4,720.26	3,460.73	2,232.60	4,720.26	2,232.60	3,409.10
Total Assets	19,054.10	20,820.24	17,184.07	19,054.10	17,184.07	20,232.76
4 Segment Liabilities						
(a) Real Estate	9,751.32	9,859.57	6,631.15	9,751.32	6,631.15	9,511.07
(b) Others	604.52	609.01	638.08	604.52	638.08	617.81
	10,355.84	10,468.58	7,269.23	10,355.84	7,269.23	10,128.88
(c) Pulp and Paper - discontinued operations (Refer Note 3)	-	405.80	416.47	-	416.47	381.44
(d) Textiles - discontinued operations	-	10.89	11.39	-	11.39	10.97
(e) Unallocable Liabilities	4,075.54	6,217.23	5,689.74	4,075.54	5,689.74	6,012.27
Total Liabilities	14,431.38	17,102.50	13,386.83	14,431.38	13,386.83	16,533.56

For Segment Information (Refer Note 7)

Contd.....3



Notes :

- 1 The above consolidated unaudited 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 six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board at its meeting held on October 26, 2026.
- 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, such as common utilities, shared manpower and integrated operations with Siro yarn spinning, were lost; accordingly, the entity became non-viable and the JV's business operations were discontinued. Both the JV partners had an obligation to contribute equally towards the liabilities of the JV in excess of their respective investments. Accordingly, the Holding Company had recognised a provision aggregating to Rs. 13.50 Cr for the year ended March 31, 2026 towards JV's working capital requirements, which has been fully impaired and recognised as an exceptional item. No contribution was required towards working capital during the quarter and six months ended September 30, 2026.
 - b During the previous year, the Group had assessed the financial implications of New Labour Code changes and accordingly recognised an incremental gratuity and leave liability of Rs. 41.18 Cr (including Rs. 11.29 Cr pertaining to continued operations) for the year ended March 31, 2026. Considering that the impact arising out of enactment of the new legislation was an event of a non-recurring nature, the Group had presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the statement of profit and loss for the year ended March 31, 2026.
- 3 Pursuant to the approval of the Board of Directors of the Holding Company at its meeting held on March 31, 2025, the Holding Company executed a Business Transfer Agreement (BTA) with ITC Limited for the sale and transfer of its Pulp and Paper undertaking operated under the name "Century Pulp and Paper". Consequently, the Pulp and Paper Business has been classified as a discontinued operation and the financial results for the comparative periods, including the quarter ended June 30, 2026, the quarter and six months ended September 30, 2025, and the year ended March 31, 2026, have been presented accordingly.

During the quarter ended September 30, 2026, the Holding company completed the transfer of the Pulp and Paper Business on a going concern basis in accordance with the BTA for a consideration of Rs.3,476 crore and recognized a gain on disposal of Rs.868.12 crore, which has been disclosed under Exceptional Item. The related adjustments and tax effects arising from the transaction have been recognized and disclosed under Discontinued Operations.

The financial performance of discontinued business as follows -

Particulars	Quarter Ended			Six Months Ended		(Rs. in Crores)
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2026 (Audited)
Total Income	268.10	779.75	821.37	1,047.85	1,500.13	3,103.97
Total Expenses	287.52	737.07	735.02	1,024.59	1,389.64	2,896.48
Profit / Loss before exceptional items	(19.42)	42.68	86.35	23.26	110.49	207.49
Exceptional item of discontinued operations (Net Charge)	868.12	-	-	868.12	-	(29.89)
Total Tax expenses	(73.38)	(10.24)	(30.69)	(83.62)	(42.02)	10.97
Net profit for the period	775.32	32.44	55.66	807.76	68.47	188.57

Net Cash flows attributable to discontinued operations as follows

Particulars	Six Month Ended		(Rs. In Crs)
	30 September 2026	30 September 2025	
Net Cash flow from / (used in) Operating Activities	77.21	12.36	
Net Cash flows from / (used in) Investing Activities	3.86	(85.16)	
Net Cash flows from / (used in) Financing Activities	(81.12)	72.40	
Net Decrease From Discontinued Operations	(0.05)	(0.39)	

- 4 The Holding Company has recognized profit from transfer of property, plant and equipment related to the Textile business, Nil for the quarter and six months ended September 30, 2026 (Quarter ended June 30, 2026: Nil; Quarter ended September 30, 2025: Rs.2.52 crore and six months ended September 30, 2025: Rs. 20.26 crore; Year ended March 31, 2026: Rs.46.30 crore).
- 5 During the year ended March 31, 2026, the Nomination and Remuneration Committee ("Committee") of the Board of Directors of the Holding Company had granted 8,772 Stock Options (ESOP's) under the CTIL Employee Stock Option Scheme 2023 ('the Scheme') and 50,864 ESOPs were exercised. During the quarter ended June 30, 2026, no stock options (ESOP's) has been granted, however, 2,06,039 ESOPs have been exercised and 80,749 treasury shares have been sold in open market. During the quarter ended September 30, 2026, no stock options (ESOP's) have been granted, however, 73,030 ESOPs have been exercised.

During the quarter, the board of directors in its meeting held on 13th August 2026 has proposed to implement the ABREL ESOP Scheme 2026 covering 8,29,000 stock options that will be made available to eligible employees of the companies & subsidiaries and eligible directors under the proposed scheme subject to shareholder's approval.

- 6 Other income includes interest on income tax refund pertaining to earlier years amounting to Rs. 0.49 crore for the quarter and six months ended September 30, 2026 (Quarter ended June 30, 2026: Nil; Quarter and six months ended September 30, 2025: Rs.5.44 crore; Year ended March 31, 2026: Rs.5.44 crore).
- 7 The Textile business was classified and disclosed as discontinued operation and all the plant and machinery have been disposed off. During the period the Holding Company has executed a long term lease agreement for the factory building with Group Company, generating income, accordingly the respective other assets and liabilities are moved to other segments from textiles.

In view of this along with the divestment of the 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.

- 8 During the year ended March 31, 2026, the Holding Company had revised its estimates relating to measurement of deferred tax balances in view of amendments under the Income Tax Act, 2025 as amended by the Finance Act, 2026. Further, considering the tax benefit and utilization of MAT credit entitlement, the Holding Company was of the view that from tax year 2026-27 the company will opt new tax regime. Accordingly, the Holding Company had reversed the net deferred tax liability of Rs.123.76 crores on account of lower tax rate, by recognizing the same under tax expense of continuing and discontinued operations in the results.

- 9 As the Group has incurred losses for the quarter ended September 30, 2025 and June 30, 2026, six months ended September 30, 2025, and the year ended March 31, 2026, the impact of potential equity shares is anti-dilutive. Accordingly, diluted earnings per share is the same as basic earnings per share for the respective periods.



10 Consolidated statement of Assets and Liabilities

Sr. No.	Particulars	(Rs. in Crores)	
		As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS		
	Non-current assets		
	Property, plant and equipment	621.73	620.93
	Capital work-in-progress	24.66	17.63
	Investment property	688.48	702.36
	Investment property under development	34.85	33.99
	Intangible assets	8.10	8.83
	Intangible assets under development	1.25	0.99
	Financial assets		
	Investments	575.25	529.47
	Others	169.35	67.45
	Deferred tax assets (Net)	629.73	447.83
	Advance tax (net of provisions)	-	130.04
	Other non-current assets	20.15	22.57
	Total Non Current Assets (A)	2,773.55	2,582.09
	Current assets		
	Inventories	11,351.73	11,060.48
	Financial assets		
	Current Investments	1,710.56	982.18
	Trade receivables	55.61	16.71
	Cash and cash equivalents	1,166.57	1,362.46
	Other bank balances	291.50	36.30
	Others	208.50	176.63
	Other current assets	1,496.08	974.91
	Total Current Assets (B)	16,280.55	14,609.67
	Assets classified as held for sale (C)	-	3,041.00
		16,280.55	17,650.67
	TOTAL ASSETS (A + B + C)	19,054.10	20,232.76
	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	111.69	111.69
	Other equity	4,460.09	3,589.13
	Non controlling interest	50.94	(1.62)
	Total Equity (A)	4,622.72	3,699.20
	Non-current liabilities		
	Financial liabilities		
	Borrowings	2,589.12	3,761.04
	Other financial liabilities	148.78	173.41
	Provisions	16.14	17.18
	Deferred tax liabilities (net)	3.37	-
	Non-current tax liabilities (net of advance tax)	42.35	-
	Other non-current liabilities	269.35	296.91
	Total Non Current Liabilities (B)	3,069.11	4,248.54
	Current liabilities		
	Financial liabilities		
	Borrowings	1,042.14	1,875.45
	Lease liabilities	11.44	-
	Trade payables		
	1. total outstanding dues of micro enterprises and small enterprises	2.47	11.17
	2. total outstanding dues of trade payables other than micro and small enterprises	691.52	650.21
	Other financial liabilities	181.07	247.68
	Provisions	177.69	216.22
	Other current liabilities	9,255.94	8,882.60
	Total Current Liabilities (C)	11,362.27	11,883.33
	Liabilities directly associated with assets held for sale (D)	-	401.69
		11,362.27	12,285.02
	TOTAL EQUITY AND LIABILITIES (A + B + C + D)	19,054.10	20,232.76



Sr. No.	Particulars	Six Months Ended	
		30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Tax from continuing operations after exceptional item	90.79	(144.93)
	Net Profit / (Loss) Before Tax from discontinued operation after exceptional item	891.38	117.71
	Add / (Less) :		
	Depreciation and amortisation expense	37.33	37.17
	Employee stock option expenses	1.66	4.02
	Impairment provision on inventory	14.53	13.07
	Loss / (gain) on sale of property, plant and equipment and investment properties	19.01	(24.01)
	Unrealized exchange (gain) / loss	(1.96)	(2.25)
	Allowance for credit loss	-	1.91
	Sundry debit balances written off	0.88	2.56
	Interest income	(6.79)	(2.98)
	Share of loss in joint venture	2.83	6.14
	Interest expense	27.59	28.07
	Liabilities written back	(4.64)	(1.61)
	Bad debt written off	-	0.54
	Loss / (gain) on sale of Business undertaking	(868.12)	-
	Provision for advances	0.04	-
	Gain on sale of investment (realized and unrealized)	(0.29)	(11.84)
	Dividend on investments	(19.86)	(2.85)
		(797.79)	47.94
	Working capital adjustments :		
	Decrease / (increase) in inventory	(136.16)	(453.74)
	Decrease / (increase) in trade receivables	(22.12)	109.18
	Decrease / (increase) in other financial assets	480.71	11.03
	Decrease / (increase) in other assets	(457.24)	(253.45)
	(Decrease) / increase in other financial liabilities	(220.55)	(75.46)
	(Decrease) / increase in trade payables	159.95	(269.57)
	(Decrease) / increase in provisions	(41.29)	2.95
	(Decrease) / increase in other liabilities	392.33	592.07
	Decrease / (increase) in other bank balance	(861.93)	74.63
		(706.30)	(262.36)
	Cash generated from operations	(521.92)	(241.64)
	Direct tax paid	(111.77)	(63.62)
	NET CASH FLOWS GENERATED FROM / (USED IN) OPERATING ACTIVITIES	(633.69)	(305.26)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment, investment properties and intangible assets	(69.98)	(128.06)
	Proceeds from sale of property, plant and equipment and investment properties	2.48	28.46
	Proceeds from sale of business undertaking (Net of expenses)	3,299.48	-
	(Purchase) / sale of investments (net)	(704.83)	(39.01)
	Interest received (finance income)	20.77	18.47
	Dividend on investments	19.86	2.85
	NET CASH FLOWS GENERATED FROM / (USED IN) INVESTING ACTIVITIES	2,567.78	(117.29)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Distribution from non-controlling interest	(11.60)	(26.50)
	Proceeds from borrowings (net of processing fees)	1,123.40	420.00
	Repayment of borrowings	(2,835.60)	(176.96)
	Net proceeds / (repayment) of short term borrowings	(213.23)	220.87
	Issue of treasury shares by ESOP Trust	27.29	1.33
	Dividend paid	(28.22)	(22.35)
	Interest paid	(123.20)	(212.83)
	Proceeds / (Payment) of lease liability	10.94	(0.99)
	NET CASH FLOWS GENERATED FROM / (USED IN) FINANCING ACTIVITIES	(2,050.22)	202.57
	NET DECREASE IN CASH AND CASH EQUIVALENTS	(116.13)	(219.98)
	Cash and cash equivalents at the beginning of the period	1,257.46	799.37
	Cash and cash equivalents at the end of the period (refer reconciliation below)	1,141.33	579.39
	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	1,166.57	683.02
	Cash credit and overdraft facilities from banks	(25.24)	(103.63)
	Balance as per cash flow statement	1,141.33	579.39



12 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 six months ended 30th September, 2026 (Consolidated):

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(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]	0.79	1.57	1.45	0.79	1.45	1.53
(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	0.06	**	0.12	0.04	0.06	**
(c)	Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period	***	**	0.90	5.24	0.25	**
(d)	Outstanding redeemable preference shares	-	-	-	-	-	-
(e)	Capital redemption reserve (Rs in Crores)	100.00	100.00	100.00	100.00	100.00	100.00
(f)	Debenture redemption reserve (Rs in Crores)	-	-	-	-	-	-
(g)	Net Worth (Rs in Crores)	4,622.72	3,717.74	3,797.24	4,622.72	3,797.24	3,699.20
(h)	Net profit after tax from continuing & discontinued operations (Rs in Crores)	918.70	(34.59)	(17.82)	884.11	(44.90)	(114.82)
(i)	Basic earnings per share - Continuing and discontinued operations (Refer Note 9)	77.51	(3.48)	(1.43)	74.03	(3.73)	(9.33)
(j)	Diluted earnings per share - Continuing and discontinued operations (Refer Note 9)	77.30	(3.48)	(1.43)	73.82	(3.73)	(9.33)
(k)	Current Ratio (in times) Current Assets / Current Liabilities	1.43	1.24	1.32	1.43	1.32	1.24
(l)	Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities)	0.57	1.26	1.16	0.57	1.16	1.20
(m)	Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable	0%	0.00%	0.39%	0.00%	0.68%	0.43%
(n)	Current Liability Ratio (in times) Current Liabilities / Total Liabilities	0.79	0.73	0.69	0.79	0.69	0.74
(o)	Total Debts to Total Assets (in times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings + Lease Liabilities) / Total Assets	0.19	0.28	0.32	0.19	0.32	0.28
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	20.54	17.05	8.85	34.96	12.92	27.48
(q)	Inventory turnover (in times) Cost of goods sold / Average Inventory (excl. Real Estate inventory)	0.80	0.99	1.07	2.49	2.00	4.05
(r)	Operating Margin (%) (including discontinued operations) Operating Profit / Revenue	11.08%	-3.08%	-0.29%	4.43%	-2.86%	-8.37%
(s)	Net Profit Margin after exceptional item (%) (including discontinued operations) Net Profit after exceptional items (net of tax expense) / Revenue	83.99%	-3.57%	-1.92%	42.89%	-2.55%	-3.28%
(t)	Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) / Revenue	11.74%	-3.57%	-1.92%	4.55%	-2.55%	-2.25%
(u)	Asset coverage ratio on Secured Redeemable Non Convertible debentures (NCDs) (in times)* (Assets hypothecated for secured NCDs / Outstanding balance of secured NCDs)	-	-	-	-	-	-

* The Company has no Secured Redeemable Non Convertible debentures (NCDs) outstanding as on September 30, 2026, June 30, 2026, March 31, 2026 and September 30, 2025, hence the asset coverage ratio is not applicable for the quarter and six months ended September 30, 2026 and September 30, 2025, quarter ended June 30, 2026 and year ended March 31, 2026.

** Since the computed ratio is negative and hence not disclosed.

*** The ratio has not been computed as the finance cost for the period is Nil/Zero.

By Order of the Board
ADITYA BIRLA REAL ESTATE LIMITED
(Formerly Known as Century Textiles and Industries Limited)

Place : Mumbai
Date : October 26, 2026



(R. K. Dalmia)
Managing Director
DIN No. 00040951



Annexure I

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026

Sr. No.	Particulars	Details
1.	Reason for change viz. Appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Ms. Jayati Bansal (DIN: 11938052) as an Independent Director of the Company for a first term of five years commencing from 06 th December, 2026 to 05 th December, 2031 subject to the approval of Shareholders of the Company.
2.	Date of appointment/ ~~re-appointment/~~ cessation (as applicable) & term of appointment/ ~~re-appointment~~)	Appointment w.e.f. 06 th December, 2026.
3.	Brief Profile (In case of appointment)	Annexure A
4.	Disclosure of relationships between directors (in case of appointment of a director).	Ms. Jayati Bansal is not related to any Director on the Board or Key Managerial Personnel of the Company.



Brief Profile

Ms. Jayati Bansal



**Global Banking Leader | Board Chair & Director |
International Finance & Governance**

- Ms. Jayati Bansal (aged 60 years) is a Business focused, result oriented banking professional with over 35 years of experience at State Bank of India (SBI), including extensive leadership across international banking, treasury, corporate credit, financial institutions and governance, supported by hands-on experience in SBI's overseas offices in Frankfurt, New York and Hong Kong. Proven track record in P&L ownership, global strategy, regulatory engagement, capital markets and board leadership. Held senior executive roles including Deputy Managing Director, International Banking Group, and Nominee Director / Chairperson on multiple overseas subsidiary boards across North America, Europe and Asia.
- Deputy Managing Director-International Banking Group, SBI, Mumbai : Sep 2023 to Dec 2025
Chief General Manager, International Banking, SBI, Mumbai Oct 2022 to Aug 2023

Provided strategic and executive leadership for SBI's global banking operations, encompassing overseas branches, subsidiaries and joint ventures.

Key Responsibilities included:

- Enhancing Bank's global brand visibility and international partnerships
- Managing Bank's global banking operations, providing strategic leadership
- Oversight of governance and regulatory compliances across jurisdictions
- Risk management across jurisdictions.
- Interaction with global regulators, FIs, Investors
- Managing Bank's overseas branches, Subsidiaries, Joint Ventures etc.
- Strengthening Bank's access to global capital markets
- Raising funds in international capital and money markets





- As Regional Head – East Asia Region, Hong Kong, January 2020 to September, 2022 - she was responsible for Bank's operations in East Asia including offices at Hong Kong, Tokyo, Osaka, Seoul, and Shanghai. Providing strategic leadership, performance oversight, and managing relationships with host country regulators and major financial institutions. Ensured compliance and risk management.
- She holds
 - Masters in English literature from St. Stephen's College, Delhi University,
 - MBA from FMS, Delhi University,
 - Diploma in Treasury, Investment and Risk Management from Indian Institute of Banking and Finance &
 - CAIIB from Indian Institute of Bankers.
- She holds directorship in other companies viz. BOB Securities & Giltedge Limited - Independent Director and Jhabua Power Limited - Nominee Director of SBI.

