The financial details and capital evolution of the transferee/resulting and transferor/demerged companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: **Aditya Birla Capital Limited (Amalgamated Company)**

(Rs. in Crores)

	As per Provisional Un-Audited Financial Statements **December 2023**	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
		2022-23	**2021-22**	**2020-21**
Equity Paid up Capital	2,599.56	2,417.99	2,416.31	2,415.28
Reserves and surplus	10,707.31	7,679.95	7,491.88	7,135.69
Carry forward losses[1]	-	-	-	-
Net Worth[2]	12,504.31	9,295.41	9,106.72	8,748.24
Miscellaneous Expenditure	-	-	-	-
Secured Loans	-	-	-	-
Unsecured Loans	-	-	-	-
Fixed Assets	19.34	19.58	18.77	19.92
Income from Operations	191.90	218.56	452.71	107.89
Total Income	192.80	222.52	454.07	108.77
Total Expenditure	37.57	38.32	35.02	36.48
Profit before Tax	155.23	184.20	419.05	72.29
Profit after Tax	117.16	141.29	344.69	73.03
Cash Profit[3]	107.69	131.02	350.21	66.48
Basic EPS	0.46	0.58	1.43	0.30
Book value (Per Share)	51.19	41.76	41.01	39.54

Notes:

1. There are no accumulated losses in Books of Accounts of Amalgamated Company
2. Net worth is computed as Equity Share capital + Other equity – Capital reserve- Other Comprehensive Income- Share Application Money Pending allotment, if any.
3. Cash Profit = Profit After Tax + Depreciation and Amortisation Expenses + ESOP Charge + Impairment on loans/ Investment + Deferred Tax + Unrealised Fair Value Loss/(Gain)

Aditya Birla Finance Limited Mumbai

The financial details and capital evolution of Aditya Birla Finance Limited (Amalgamating Company) for the previous 3 years as per the audited statement of Accounts:

Aditya Birla Finance Limited (Amalgamating Company)

(Rs. in Crores)

	As per the provisional Unaudited Financial Statements December 2023	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
		2022-23	2021-22	2020-21
Equity Paid up Capital	689.40	662.10	662.10	662.10
Reserves and surplus	13,960.54	10,764.11	9,198.32	8175.78
Carry forward losses[1]	-	-	-	-
Net Worth[2]	14,776.99	11,530.71	9,968.92	8965.86
Miscellaneous Expenditure	-	-	-	-
Secured Loans	73,071.76	59,958.89	38,405.04	34,411.84
Unsecured Loans	13,156.26	10,811.84	7,580.71	6,803.34
Fixed Assets	139.85	122.64	99.79	98.13
Income from Operations	9,231.09	8,236.87	5,784.86	5518.00
Total Income	9,266.97	8,267.68	5,796.87	5527.96
Total Expenditure	7,073.50	6,177.49	4,309.76	4496.55
Profit before Tax	2,193.47	2,090.18	1,487.12	1031.41
Profit after Tax	1,636.07	1,553.76	1,108.33	768.83
Cash profit[3]	1,717.12	1,998.10	1,204.12	924.33
Basic EPS	24.52	23.47	16.74	11.61
Book value per share	212.50	172.58	148.93	133.48

Notes:

1. There are no accumulated losses in Books of Accounts of Amalgamating Company
2. Net worth is computed as Equity Share capital + Other equity – Capital reserve- Other Comprehensive Income- Share Application Money Pending allotment, if any.
3. Cash Profit = Profit After Tax + Depreciation and Amortisation Expenses + ESOP Charge + Impairment on loans/ Investment + Deferred Tax + Unrealised Fair Value Loss/(Gain)

Aditya Birla Finance Limited Mumbai