



SH/XII/2024

22nd October, 2024

Corporate Relationship Department
BSE Limited
01st Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai-400 001

**Scrip Code: 500040/973812/
974571/974877/975457/
975967/975968**

Listing Department
**National Stock Exchange of India
Limited**
Exchange Plaza, 05th floor,
Bandra-Kurla Complex
Bandra (East), Mumbai-400 051.
Scrip Code: ABREL

Dear Sir/ Madam,

Sub: Outcome of the meeting of 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/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 ('SEBI Circular')

Please refer to our letter dated 14th October, 2024, intimating you about a meeting of the Board of Directors of the Company to be held on Tuesday, 22nd October, 2024.

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

- i. Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 30th September, 2024;
- ii. On recommendation of Nomination and Remuneration Committee, appointment of Ms. Sukanya Kripalu (DIN: 06994202) as an Independent Director of the Company for first term of 5 years commencing from 30th October, 2024 up to 29th October, 2029 subject to the approval of the shareholders of the Company. In accordance with the circulars dated 20th June, 2018, issued by the Stock Exchanges, it is confirmed that Ms. Sukanya Kripalu is not debarred from holding the office of Director by virtue of any order of Securities and Exchange Board of India or any other such authority.

ADITYA BIRLA REAL ESTATE LIMITED
(Formerly known as Century Textiles and Industries Ltd.)

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 / 2436 1980

E: ctil.ho@adityabirla.com | W: www.centurytextind.com

Corporate ID No.: L17120MH1897PLC000163





Please find enclosed herewith the following:

- a. Unaudited Standalone and Consolidated Financial Results for the second quarter (July to September) ended 30th September, 2024;
- b. Limited Review report by the Auditors of the Company;
- c. The details as required for appointment of Ms. Sukanya Kripalu (DIN: 06994202) as an Independent Director under Listing Regulations read with SEBI Circular.

The meeting commenced at 12:00 Noon IST and concluded at 01:45 pm IST.

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 Review Report on the Quarterly and Year to Date Unaudited 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

**Review Report to
The Board of Directors
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 also includes financial results of CTIL Employee Welfare Trust (the "Trust") for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (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. The Company's Management is responsible for the preparation of the Statement 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 in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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 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 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 terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003



per Ravi Bansal

Partner

Membership No.: 049365



UDIN: 24049365BKGVNE3369

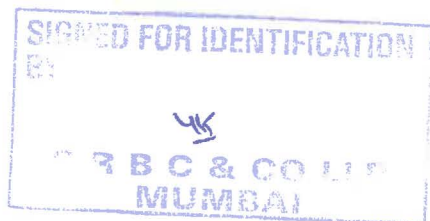
Mumbai

October 22, 2024

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, 2024
CIN : L17120MH1897PLC000163 , Phone : +91-022-24957000 , Fax : +91-22-24309491, +91-22-24361980
Website : www.centurytextind.com Email : ctillho@adityabirla.com


	(Rs. in Crores)					
	Quarter Ended			Six Month Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
CONTINUING OPERATIONS						
1 Income from Operations						
(a) Sales	916.39	851.80	851.91	1,768.19	1,739.82	3,638.78
(b) Other operating income (Refer Note 3)	7.06	21.92	11.02	28.98	17.59	240.60
2 Other Income	40.55	35.41	29.81	75.96	63.11	131.36
3 Total Income (1 + 2)	964.00	909.13	892.74	1,873.13	1,820.52	4,010.74
4 Expenses						
(a) Cost of materials consumed	534.11	545.56	470.08	1,079.67	989.52	2,121.04
(b) Purchases of stock-in-trade	3.48	2.50	1.98	5.98	4.15	7.49
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	49.37	(14.03)	42.63	35.34	4.92	(1.74)
(d) Employee benefits expense	57.01	51.00	52.87	108.01	98.62	202.48
(e) Finance cost	39.55	22.89	26.59	62.44	58.46	96.42
(f) Depreciation and amortisation expenses	53.11	52.76	49.52	105.87	98.33	201.34
(g) Other expenditures						
- Stores and spare parts consumed	20.03	16.00	15.69	36.03	29.06	57.33
- Power, fuel and water	106.70	108.17	105.70	214.87	222.44	446.43
- Freight, forwarding, etc.	5.44	4.24	20.08	9.68	39.00	73.07
- Others	57.37	57.02	49.54	114.39	90.00	221.93
Total expenses (a to g)	926.17	846.11	834.68	1,772.28	1,634.50	3,425.79
5 Profit before tax from continuing operations (3 - 4)	37.83	63.02	58.06	100.85	186.02	584.95
6 Tax expenses of continuing operations						
Current Tax	4.04	8.16	5.08	12.20	11.74	72.29
Deferred tax relating to earlier period	-	-	-	-	-	0.19
Deferred Tax	9.90	14.00	15.50	23.90	53.65	115.11
7 Net Profit for the period from continuing operations (5 - 6)	23.89	40.86	37.48	64.75	120.63	397.36
8 DISCONTINUED OPERATIONS (Refer Note 2)						
9 Loss before tax from discontinued operations	(14.76)	(16.29)	(34.14)	(31.05)	(61.19)	(164.71)
10 Loss on measurement to net realisable value	-	-	-	-	(64.40)	(214.00)
11 Tax expenses of discontinued operations	5.16	5.70	11.94	10.86	43.94	132.51
12 Net Loss for the period from discontinued operations	(9.60)	(10.59)	(22.20)	(20.19)	(81.65)	(246.20)
13 Net Profit for the period (7 + 12)	14.29	30.27	15.28	44.56	38.98	151.16
(a) Other comprehensive income - Continuing operations						
(i) Items that will not be reclassified to profit or loss	27.15	86.28	30.62	113.43	57.10	206.34
(ii) Income tax on above	12.76	(20.20)	-	(7.44)	-	(24.29)
(b) Other comprehensive income - discontinued operations						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(1.26)
(ii) Income tax on above	-	-	-	-	-	0.44
14 Total Other Comprehensive Income for the period	39.91	66.08	30.62	105.99	57.10	181.23
15 Total Comprehensive Income for the period (13 + 14)	54.20	96.35	45.90	150.55	96.08	332.39
16 Paid-up equity share capital (Face Value : Rs. 10/- per share)	111.69	111.69	111.69	111.69	111.69	111.69
17 Other Equity						4,266.18
Earnings Per Share in Rs. (not annualised)						
Basic earnings per share - Continuing operations	2.14	3.67	3.39	5.82	10.90	35.94
Diluted earnings per share - Continuing operations	2.13	3.64	3.39	5.78	10.90	35.83
Basic earnings per share - Discontinued operations	(0.86)	(0.95)	(2.01)	(1.81)	(7.38)	(22.27)
Diluted earnings per share - Discontinued operations	(0.86)	(0.94)	(2.01)	(1.80)	(7.38)	(22.20)
Basic earnings per share - Continuing and discontinued operations	1.28	2.72	1.38	4.01	3.52	13.67
Diluted earnings per share - Continuing and discontinued operations	1.27	2.70	1.38	3.98	3.52	13.63

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**Unaudited Standalone Segment wise Revenue, Results and Segment Assets and Liabilities,
for the quarter and six months ended 30th September, 2024**

Particulars	(Rs. in Crores)					
	Quarter Ended			Six Month Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1 Segment Revenue (Sales)						
(a) Textiles	12.49	12.49	12.49	24.98	24.98	49.98
(b) Pulp and Paper	854.17	786.47	799.01	1,640.64	1,635.08	3,375.32
(c) Real Estate	49.45	50.30	40.61	99.75	78.00	207.02
(d) Others	0.43	2.68	-	3.11	2.06	7.08
Total	916.54	851.94	852.11	1,768.48	1,740.12	3,639.40
Less: Inter Segment Revenue	0.15	0.14	0.20	0.29	0.30	0.62
Sales from continuing operations	916.39	851.80	851.91	1,768.19	1,739.82	3,638.78
Add: Sales from discontinued operations						
(e) Textiles (Refer Note 2)	19.05	18.35	235.37	37.40	453.71	785.80
Total sales (Continuing and discontinued operations)	935.44	870.15	1,087.28	1,805.59	2,193.53	4,424.58
2 Segment Results						
Profit after depreciation and amortisation expenses but before finance cost and exceptional items						
(a) Textiles	8.73	8.73	7.34	17.46	17.25	34.50
(b) Pulp and Paper	23.82	29.71	41.30	53.53	153.98	279.77
(c) Real Estate (Refer Note 3)	24.31	31.75	19.81	56.06	37.62	295.06
(d) Others	(0.77)	1.05	(0.55)	0.28	(0.13)	1.24
Sub - Total	56.09	71.24	67.90	127.33	208.72	610.57
(Add) / Less :						
i. Finance Costs (continuing operations)	39.55	22.89	26.59	62.44	58.46	96.42
ii. Other un-allocable expenditure net of un-allocable income (continuing operations)	(21.29)	(14.67)	(16.75)	(35.96)	(35.76)	(70.80)
Profit Before Tax (continuing operations)	37.83	63.02	58.06	100.85	186.02	584.95
Loss from discontinued operations (Net of finance cost)						
(e) Textiles (Refer Note 2)	(14.76)	(16.29)	(34.14)	(31.05)	(125.59)	(378.71)
Total Profit Before Tax (Continuing and discontinued operations)	23.07	46.73	23.92	69.80	60.43	206.24
3 Segment Assets						
(a) Textiles	193.55	199.40	209.05	193.55	209.05	198.83
(b) Pulp and Paper	3,094.30	3,151.92	2,903.28	3,094.30	2,903.28	2,995.90
(c) Real Estate	4,650.15	3,264.63	2,396.42	4,650.15	2,396.42	2,951.92
(d) Others	24.77	26.73	24.92	24.77	24.92	25.61
	7,962.77	6,642.68	5,533.67	7,962.77	5,533.67	6,172.26
(e) Textiles - discontinued operations (Refer Note 2)	226.40	230.12	627.77	226.40	627.77	275.03
(f) Unallocable Assets	3,218.23	2,205.16	1,843.13	3,218.23	1,843.13	2,048.20
Total Assets	11,407.40	9,077.96	8,004.57	11,407.40	8,004.57	8,495.49
4 Segment Liabilities						
(a) Textiles	668.16	679.28	708.78	668.16	708.78	689.14
(b) Pulp and Paper	433.14	425.27	584.26	433.14	584.26	469.73
(c) Real Estate	1,771.43	1,433.96	958.67	1,771.43	958.67	1,250.63
(d) Others	12.10	13.02	12.48	12.10	12.48	12.92
	2,884.83	2,551.53	2,264.19	2,884.83	2,264.19	2,422.42
(e) Textiles - discontinued operations (Refer Note 2)	70.09	94.51	328.32	70.09	328.32	172.51
(f) Unallocable Liabilities	3,967.42	1,960.75	1,277.70	3,967.42	1,277.70	1,522.69
Total Liabilities	6,922.34	4,606.79	3,870.21	6,922.34	3,870.21	4,117.62

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BY

J C & CO LLP
MUMBAI

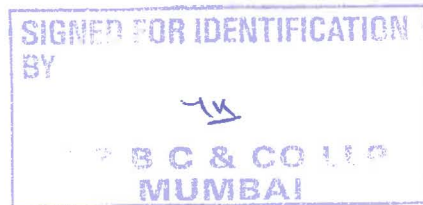


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Notes :

- 1 The above standalone unaudited financial results for the quarter and six months ended September 30, 2024 have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board at its meeting held on October 22, 2024.
- 2 During the quarter ended June 30, 2023, the Company had initiated the process to restructure its operations at its Bharuch Textile Division business ('Division') which includes outsourcing some of the material from the third party instead of manufacturing it in the plant. Subsequently, during the quarter ended March 31, 2024, Board of Directors had approved the proposal for discontinuation of complete operations of the Division. Accordingly, results of the said Division is disclosed as discontinued operations in the financial results and results of quarter and six months ended September 30, 2023 has been restated. As the operations are discontinued, during the previous year, the Company has 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.
- 3 Other operating income for the year ended March 31, 2024 include gain on sale of Transferable Development Rights (TDR) amounting to Rs. 201.68 crores. During the previous quarter ended June 30, 2024, the Company has sold TDR to its wholly owned subsidiary company and recognised gain of Rs.12.35 crores as other operating income.
- 4 The Company is organised into business divisions based on its products and services and has four reportable segments, as follows:
 - (a) "Textiles" include Yarn & Fabric (Discontinued operations) and Viscose Filament Yarn & Tyre Yarn (Rayon)
 - (b) "Pulp and Paper" include Pulp, Writing & Printing paper, Tissue paper and Multilayer packaging board.
 - (c) "Real Estate" includes Residential projects, Leased properties and Investment properties of the Company.
 - (d) "Others" include Salt works and Chemicals.

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5. Standalone statement of Assets and Liabilities

(Rs. in Crores)

Sr. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
	ASSETS		
	Non-current assets		
	Property, plant and equipments	2,810.80	2,895.66
	Capital work-in-progress	74.64	55.07
	Investment property	749.30	764.86
	Investment property under development	38.01	37.93
	Intangible assets	5.34	6.26
	Financial assets		
	Investments	763.10	644.39
	Loans	1,760.40	743.84
	Others	36.27	68.01
	Advance tax (net of provisions)	47.89	53.28
	Other non-current assets	49.83	35.31
	Total Non Current Assets (A)	6,335.58	5,304.61
	Current assets		
	Inventories	3,853.45	2,216.64
	Financial assets		
	Current Investments	415.29	282.66
	Trade receivables	137.97	142.43
	Cash and cash equivalents	92.85	190.72
	Other bank balances	55.73	22.06
	Others	82.39	53.75
	Other current assets	379.65	232.02
	Total Current Assets (B)	5,017.33	3,140.28
	Assets classified as held for sale (C)	54.49	50.60
	TOTAL ASSETS (A + B + C)	11,407.40	8,495.49
	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	111.69	111.69
	Other equity	4,373.37	4,266.18
	Total Equity (A)	4,485.06	4,377.87
	Non-current liabilities		
	Financial liabilities		
	Borrowings	2,290.09	1,278.27
	Lease liabilities	17.74	17.85
	Other financial liabilities	121.80	128.12
	Deferred tax liabilities (net)	90.77	70.29
	Other non-current liabilities	410.77	445.30
	Total Non Current Liabilities (B)	2,931.17	1,939.83
	Current liabilities		
	Financial liabilities		
	Borrowings	1,283.70	65.85
	Lease liabilities	2.02	2.30
	Trade payables		
	1. total outstanding dues of micro enterprises and small enterprises	0.49	4.19
	2. total outstanding dues of trade payables other than micro and small enterprises	502.38	679.68
	Other financial liabilities	224.06	201.81
	Provisions	177.52	176.70
	Other current liabilities	1,801.00	1,047.26
	Total Current Liabilities (C)	3,991.17	2,177.79
	TOTAL EQUITY AND LIABILITIES (A + B + C)	11,407.40	8,495.49

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MUMBAI

(Rs in Crores)

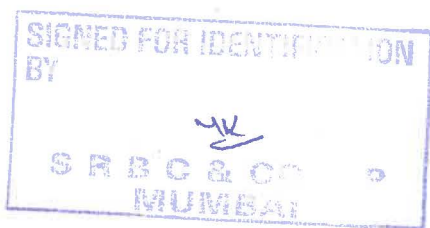
Sr. No.	Particulars	Six Months Ended	
		30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT BEFORE TAX FROM CONTINUING OPERATIONS	100.85	186.02
	NET LOSS BEFORE TAX FROM DISCONTINUED OPERATION	(31.05)	(125.59)
	Add / (Less) :		
	Depreciation and Amortisation Expense	107.35	114.19
	Exceptional item to the extent of impairment provision on property plant and equipments	-	40.00
	Impairment provision on inventory	2.49	-
	Loss / (gain) on sale of property plant and equipments and investment properties	(4.25)	0.74
	Unrealized exchange (gain) / loss	(0.21)	2.35
	Allowance for credit loss	1.41	(0.57)
	Interest income	(51.77)	(49.55)
	Interest expense	64.72	72.11
	Liabilities written back	(4.45)	(0.81)
	Dividend on investments	(7.78)	(7.23)
		107.51	171.23
	Working capital adjustments :		
	Decrease / (increase) in inventory	(1,611.68)	(10.82)
	Decrease / (increase) in trade receivables	2.84	5.59
	Decrease / (increase) in other financial assets	(27.81)	(46.84)
	Decrease / (increase) in other assets	(162.15)	18.07
	(Decrease) / increase in other financial liabilities	(3.82)	18.97
	(Decrease) / increase in trade payables	(176.13)	122.17
	(Decrease) / increase in provisions	0.82	1.59
	(Decrease) / increase in other liabilities	719.20	214.51
	Decrease / (increase) in other bank balance	7.91	40.98
		(1,250.82)	364.22
	Cash generated from / (used in) operations	(1,073.51)	595.88
	Direct tax paid	(6.80)	(41.00)
	NET CASH GENERATED FORM / (USED IN) OPERATING ACTIVITIES	(1,080.31)	554.88
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipments, investment properties and intangible assets	(36.30)	(59.24)
	Proceeds from sale of property plant and equipments and investment properties	5.81	1.29
	Purchase of investments (net)	(140.12)	(362.39)
	Interest received	49.46	49.45
	Dividend on investments	7.78	7.23
	Loan given to subsidiary (net)	(1,016.56)	(146.50)
	NET CASH FLOWS USED IN INVESTING ACTIVITIES	(1,129.93)	(510.16)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings (net of processing fees)	1,048.37	448.84
	Repayment of borrowings	(10.00)	(56.01)
	Net proceeds / (repayment) of short term borrowings	987.32	(64.57)
	Treasury Shares acquired by ESOP trust	-	(95.00)
	Issue of Treasury Shares	5.71	-
	Dividend paid	(55.59)	(55.61)
	Interest paid	(66.21)	(44.08)
	Lease liability paid	(1.21)	(1.37)
	NET CASH FLOWS FROM FINANCING ACTIVITIES	1,908.39	132.20
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(301.85)	176.92
	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)	(111.57)	66.61
	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	92.85	67.91
	Cash credit and overdraft facilities from banks	(204.42)	(1.30)
	Balance as per cash flow statement	(111.57)	66.61



7 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, 2024 (Standalone)

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	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]	0.80	0.40	0.27	0.80	0.27	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	1.61	2.91	2.45	2.11	1.88	1.58
(c)	Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the	1.57	2.92	1.72	2.08	2.73	4.65
(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)	4,485.06	4,471.17	4,134.36	4,485.06	4134.36	4,377.87
(h)	Net profit after tax from continuing & discontinued operations (Rs in Crores)	14.29	30.27	15.28	44.56	38.98	151.16
(i)	Basic earnings per share - Continuing and discontinued operations	1.28	2.72	1.38	4.01	3.52	13.67
(j)	Diluted earnings per share - Continuing and discontinued operations	1.27	2.70	1.38	3.98	3.52	13.63
(k)	Current Ratio (in times) Current Assets / Current Liabilities	1.26	1.27	1.14	1.26	1.14	1.44
(l)	Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities)	2.18	1.89	1.94	2.18	1.94	1.33
(m)	Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable	0.01%	0.01%	0.01%	0.02%	0.01%	6.42%
(n)	Current Liability Ratio (in times) Current Liabilities / Total Liabilities	0.58	0.56	0.60	0.58	0.60	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	0.20	0.14	0.32	0.14	0.16
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	6.46	5.92	6.71	12.47	14.01	29.35
(q)	Inventory turnover (in times) (not annualized) Cost of goods sold / Average Inventory (excluding Real Estate inventory)	0.91	0.86	1.07	1.87	1.90	4.07
(r)	Operating Margin (%) (including discontinued operations) Operating Profit / Revenue	2.35%	3.92%	2.39%	3.11%	5.90%	9.25%
(s)	Net Profit Margin (%) (including discontinued operations) Net Profit / Revenue	1.52%	3.38%	1.39%	2.43%	1.76%	3.23%
(t)	Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) / Revenue	1.52%	3.38%	1.39%	2.43%	3.64%	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)	5.17	4.96	7.36	5.17	7.36	7.88

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 : 22.10.2024

The financial results of the Company would be available for perusal on the Company's website viz. www.centurytextind.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 Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
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"), its subsidiaries and CTIL Employee Welfare Trust (the "Trust") (the Holding Company, its subsidiaries and the Trust together referred to as "the Group") and its joint venture for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement 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 in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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 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 Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - A. Subsidiary Companies**
 - a. Birla Estates Private Limited
 - b. Avarna Projects LLP (subsidiary of Birla Estate Private Limited)
 - c. Birla Tisya LLP (Subsidiary of Birla Estate Private Limited)
 - d. Birla Arnaa LLP (Subsidiary of Birla Estate Private Limited)
 - e. Vypak Properties Private Limited (subsidiary of Birla Estate Private Limited)
 - f. Ekamaya Properties Private Limited (subsidiary of Birla Estate Private Limited)
 - g. Tarusa Properties Private Limited (subsidiary of Birla Estate Private Limited)
 - h. Unnatam Properties Private Limited (subsidiary of Birla Estate Private Limited)
 - i. Isira Realcon Private Limited formerly know as Adyasha Properties Private Limited (subsidiary of Birla Estate Private Limited)



- j. Vibhavva Properties Private Limited (subsidiary of Birla Estate Private Limited)
- k. Birla Century Export Private Limited
- l. Birla Century International LLC (subsidiary of Birla Century Export Private Limited (liquidated w.e.f. December 22, 2023))
- m. CTIL Community Welfare Foundation

B. Joint Venture Operation

- a. Birla Advanced Knits Private Limited

5. Based on our review conducted and procedures performed 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 terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes unaudited interim financial results in respect of:
- 1 subsidiary, whose interim financial results reflect total assets of INR 0.01 Cr. as at September 30, 2024, and total revenues of INR NIL and INR NIL, total net (loss) after tax of INR 0.00 and INR 0.00, total comprehensive income of INR (0.00) and INR (0.00)., for the quarter ended September 30, 2024 and the period ended on that date respectively and net cash outflows of INR 0.00 for the period from April 01, 2024 to September 30, 2024.

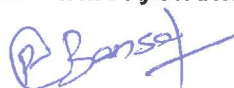
The unaudited interim financial results and other unaudited financial information of this subsidiary have not been reviewed by their auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this subsidiary, is based solely on such unaudited interim financial statement/financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003



per **Ravi Bansal**

Partner

Membership No.: 049365


UDIN: 24049365BKGVNF9766



Mumbai

October 22, 2024

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(Rs. in Crores)						
CONTINUING OPERATIONS						
1 Income from Operations						
(a) Sales	1,120.50	1,139.67	851.91	2,260.17	1,739.81	4,263.96
(b) Other operating income (Refer Note 3)	7.06	9.57	11.02	16.63	17.59	249.58
2 Other Income	10.52	18.35	10.77	28.87	17.00	56.47
3 Total Income (1 + 2)	1,138.08	1,167.59	873.70	2,305.67	1,774.40	4,570.01
4 Expenses						
(a) Cost of materials consumed	534.11	545.56	470.08	1,079.67	989.52	2,121.04
(b) Cost of land, construction and other related real estate development cost	147.44	206.02	-	353.46	-	508.91
(c) Purchases of stock-in-trade	3.48	2.50	1.98	5.98	4.15	7.49
(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	47.59	(16.08)	42.63	31.51	4.92	(10.14)
(e) Employee benefits expense	93.50	82.89	82.89	176.39	151.51	320.80
(f) Finance cost	16.97	12.20	10.35	29.17	16.27	35.51
(g) Depreciation and amortisation expenses	55.10	54.64	51.29	109.74	101.77	209.87
(h) Other expenditures						
- Stores and spare parts consumed	20.03	16.00	15.69	36.03	29.06	57.33
- Power, fuel and water	106.70	108.17	105.70	214.87	222.44	446.43
- Freight, forwarding, etc.	5.44	4.24	20.08	9.68	39.00	73.07
- Others	81.26	93.40	69.05	174.66	121.11	327.41
Total expenses (a to h)	1,111.62	1,109.54	869.74	2,221.16	1,679.75	4,097.72
5 Profit before tax and share of profit of joint venture (3 - 4)	26.46	58.05	3.96	84.51	94.65	472.29
6 Share of Loss of Joint Venture	-	(7.92)	(5.68)	(7.92)	(10.82)	(22.40)
7 Profit before tax from continuing operations (5 + 6)	26.46	50.13	(1.72)	76.59	83.83	449.89
8 Tax expenses of continuing operations						
Current Tax	35.53	16.51	(27.15)	52.04	11.74	117.45
Deferred tax relating to earlier period	-	-	-	-	-	0.19
Deferred Tax	(21.49)	5.68	35.88	(15.81)	29.72	27.39
9 Net Profit / (Loss) for the period from continuing operations (7- 8)	12.42	27.94	(10.45)	40.36	42.37	304.86
DISCONTINUED OPERATIONS (Refer Note 2)						
10 Loss before tax from discontinued operations	(14.76)	(16.29)	(34.48)	(31.05)	(62.19)	(162.07)
11 Loss on measurement to net realisable value	-	-	-	-	(64.40)	(214.00)
12 Tax expenses of discontinued operations	5.16	5.70	12.06	10.86	44.29	131.59
13 Net Loss for the period from discontinued operations	(9.60)	(10.59)	(22.42)	(20.19)	(82.30)	(244.48)
14 Net Profit / (Loss) for the period (9+ 13)	2.82	17.35	(32.87)	20.17	(39.93)	60.38
15 (a) Other comprehensive income - Continuing operations						
(i) Items that will not be reclassified to profit or loss	27.15	86.28	30.62	113.43	57.10	205.94
(ii) Income tax on above	12.76	(20.20)	-	(7.44)	-	(24.29)
(a) Other comprehensive income - Discontinued operations						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(1.26)
(ii) Income tax on above	-	-	-	-	-	0.44
Total Other Comprehensive Income for the period (a + b)	39.91	66.08	30.62	105.99	57.10	180.83
16 Total Comprehensive Income / (Loss) for the period (14 + 15)	42.73	83.43	(2.25)	126.16	17.17	241.21
Profit / (Loss) for the period attributable to:						
Owners of the Company	2.58	7.78	(30.44)	10.36	(36.32)	50.53
Non-controlling Interest	0.24	9.57	(2.43)	9.81	(3.61)	9.85
Other comprehensive Income / (Loss) attributable to:						
Owners of the Company	39.91	66.08	30.62	105.99	57.10	180.83
Non-controlling Interest	-	-	-	-	-	-
Total comprehensive Income / (Loss) attributable to:						
Owners of the Company	42.49	73.86	0.18	116.35	20.78	231.36
Non-controlling Interest	0.24	9.57	(2.43)	9.81	(3.61)	9.85
17 Paid-up equity share capital (Face Value : Rs. 10/- per share)	111.69	111.69	111.69	111.69	111.69	111.69
18 Other Equity						3,867.44
19 Earnings Per Share In Rs. (not annualised)						
Basic earnings per share - Continuing operations	1.09	1.65	(0.72)	2.74	4.15	26.68
Diluted earnings per share - Continuing operations	1.09	1.64	(0.72)	2.73	4.15	26.60
Basic earnings per share - Discontinued operations	(0.86)	(0.95)	(2.03)	(1.81)	(7.43)	(22.11)
Diluted earnings per share - Discontinued operations	(0.86)	(0.94)	(2.03)	(1.80)	(7.43)	(22.04)
Basic earnings per share - Continuing and discontinued operations	0.23	0.70	(2.75)	0.93	(3.28)	4.57
Diluted earnings per share - Continuing and discontinued operations	0.23	0.70	(2.75)	0.93	(3.28)	4.56

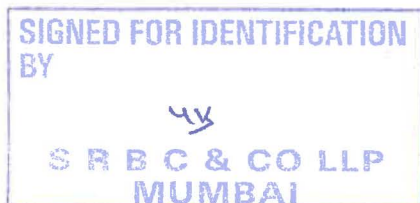
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Regd. Office: Century Bhavan, 2nd Floor, Dr. Annie Besant Road, Worli, Mumbai - 400030.
Unaudited Consolidated Segment wise Revenue, Results and Segment Assets and Liabilities,
for the quarter and six months ended 30th September, 2024

Particulars	(Rs. in Crores)					
	Quarter Ended			Six Month Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue (Sales)						
(a) Textiles	12.49	12.49	12.49	24.98	24.98	49.98
(b) Pulp and Paper	854.17	786.47	799.01	1,640.64	1,635.08	3,375.32
(c) Real Estate	253.56	338.17	40.60	591.73	77.99	832.21
(d) Others	0.43	2.68	0.01	3.11	2.06	7.07
Total	1,120.65	1,139.81	852.11	2,260.46	1,740.11	4,264.58
Less: Inter Segment Revenue	0.15	0.14	0.20	0.29	0.30	0.62
Sales from continuing operations	1,120.50	1,139.67	851.91	2,260.17	1,739.81	4,263.96
Add: Sales from discontinued operations						
(e) Textiles (Refer Note 2)	19.05	18.35	235.37	37.40	453.91	786.00
Total sales (Continuing and discontinued operations)	1,139.55	1,158.02	1,087.28	2,297.57	2,193.72	5,049.96
2 Segment Results						
Profit after depreciation and amortisation expenses but before finance cost and exceptional items						
(a) Textiles	8.73	8.73	7.34	17.46	17.25	34.50
(b) Pulp and Paper	23.82	29.71	41.30	53.53	153.98	279.77
(c) Real Estate (Refer Note 3)	21.02	33.80	(28.17)	54.82	(45.75)	198.94
(d) Others	(0.77)	1.05	(0.55)	0.28	(0.13)	1.24
Sub - Total (Add) / Less :	52.80	73.29	19.92	126.09	125.35	514.45
i. Finance Cost (continuing operations)	16.97	12.20	10.35	29.17	16.27	35.51
ii. Other un-allocable expenditure net of un-allocable income (continuing operations)	9.37	10.96	11.29	20.33	25.25	29.05
Profit / (Loss) Before Tax (continuing operations)	26.46	50.13	(1.72)	76.59	83.83	449.89
Loss from discontinued operations (Net of finance cost)						
(e) Textiles (Refer Note 2)	(14.76)	(16.29)	(34.48)	(31.05)	(126.59)	(376.07)
Total Profit / (Loss) Before Tax (Continuing and discontinued operations)	11.70	33.84	(36.20)	45.54	(42.76)	73.82
3 Segment Assets						
(a) Textiles	193.55	199.40	209.05	193.55	209.05	198.83
(b) Pulp and Paper	3,094.30	3,151.92	2,903.28	3,094.30	2,903.28	2,995.90
(c) Real Estate	8,781.55	6,493.78	5,284.60	8,781.55	5,284.60	5,628.07
(d) Others	24.77	26.73	24.92	24.77	24.92	25.61
Total	12,094.17	9,871.83	8,421.85	12,094.17	8,421.85	8,848.41
(e) Textiles - discontinued operations (Refer Note 2)	226.40	230.12	624.97	226.40	624.97	275.03
(f) Unallocable Assets	1,618.11	1,074.72	1,225.02	1,618.11	1,225.02	1,386.72
Total Assets	13,938.68	11,176.67	10,271.84	13,938.68	10,271.84	10,510.16
4 Segment Liabilities						
(a) Textiles	668.16	679.28	708.78	668.16	708.78	689.14
(b) Pulp and Paper	433.14	425.27	584.26	433.14	584.26	469.73
(c) Real Estate	3,584.56	2,805.95	2,351.59	3,584.56	2,351.59	2,461.65
(d) Others	12.10	13.02	12.48	12.10	12.48	12.92
Total	4,697.96	3,923.52	3,657.11	4,697.96	3,657.11	3,633.44
(e) Textiles - discontinued operations (Refer Note 2)	70.09	94.51	328.37	70.09	328.37	172.53
(f) Unallocable Liabilities	5,063.30	3,031.55	2,378.90	5,063.30	2,378.90	2,609.49
Total Liabilities	9,831.35	7,049.58	6,364.38	9,831.35	6,364.38	6,415.46



Notes :

- 1 The above consolidated unaudited financial results for the quarter and six months ended September 30, 2024 have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board at its meeting held on October 22, 2024.
- 2 During the quarter ended June 30, 2023, the Holding Company had initiated the process to restructure its operations at its Bharuch Textile Division business ('Division') which includes outsourcing some of the material from the third party instead of manufacturing it in the plant. Subsequently, during the quarter ended March 31, 2024, Board of Directors of the Holding Company had approved the proposal for discontinuation of complete operations of the Division. Accordingly, results of the said Division is disclosed as discontinued operations in the financial results and results of quarter and six months ended September 30, 2023 has been restated. As the operations are discontinued, during the previous year, the Holding Company has 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.
- 3 Other operating income for the year ended March 31, 2024 include gain on sale of Transferable Development Rights (TDR) amounting to Rs. 201.68 crores.
- 4 The Group is organised into business divisions based on its products and services and has four reportable segments,
 - (a) "Textiles" include Yarn & Fabric (Discontinued operations) and Viscose Filament Yarn & Tyre Yarn (Rayon)
 - (b) "Pulp and Paper" include Pulp, Writing & Printing paper, Tissue paper and Multilayer packaging board.
 - (c) "Real Estate" includes Residential projects, Leased properties and Investment properties of the Group.
 - (d) "Others" include Salt works and Chemicals.



5 Consolidated statement of Assets and Liabilities

(Rs. in Crores)

Sr. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
	ASSETS		
	Non-current assets		
	Property, plant and equipments	2,835.16	2,921.53
	Capital work-in-progress	79.51	57.22
	Investment property	749.30	764.86
	Investment property under development	38.01	37.93
	Intangible assets	8.59	9.53
	Intangible assets under development	0.74	0.88
	Investment accounted for using equity method	-	0.76
	Financial assets		
	Investments	530.33	408.23
	Others	36.60	70.35
	Deferred tax assets (Net)	123.57	94.96
	Advance tax (net of provisions)	73.10	87.45
	Other non-current assets	50.15	35.60
	Total Non Current Assets (A)	4,525.06	4,489.30
	Current assets		
	Inventories	7,818.27	4,725.77
	Financial assets		
	Current Investments	397.96	282.66
	Trade receivables	152.10	165.63
	Cash and cash equivalents	251.55	372.72
	Other bank balances	158.64	28.78
	Others	45.84	23.53
	Other current assets	534.77	371.17
	Total Current Assets (B)	9,359.13	5,970.26
	Assets classified as held for sale (C)	54.49	50.60
	TOTAL ASSETS (A + B + C)	13,938.68	10,510.16
	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	111.69	111.69
	Other equity	3,938.24	3,867.44
	Non controlling interest	57.40	115.57
	Total Equity (A)	4,107.33	4,094.70
	Non-current liabilities		
	Financial liabilities		
	Borrowings	3,367.64	2,355.74
	Lease liabilities	17.74	17.85
	Other financial liabilities	121.80	128.12
	Provisions	9.13	7.95
	Deferred tax liabilities (net)	16.74	11.64
	Other non-current liabilities	369.44	392.41
	Total Non Current Liabilities (B)	3,902.49	2,913.71
	Current liabilities		
	Financial liabilities		
	Borrowings	1,366.21	125.80
	Lease liabilities	2.02	2.30
	Trade payables		
	1. total outstanding dues of micro enterprises and small enterprises	4.62	8.56
	2. total outstanding dues of trade payables other than micro and small enterprises	1,114.54	739.71
	Other financial liabilities	254.47	209.91
	Provisions	180.89	179.94
	Other current liabilities	3,006.11	2,235.53
	Total Current Liabilities (C)	5,928.86	3,501.75
	TOTAL EQUITY AND LIABILITIES (A + B + C)	13,938.68	10,510.16

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Sr. No.	Particulars	Six Months Ended	
		30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT BEFORE TAX FROM CONTINUING OPERATIONS	76.59	83.83
	NET LOSS BEFORE TAX FROM DISCONTINUED OPERATION	(31.05)	(126.59)
	Add / (Less) :		
	Depreciation and Amortisation Expense	109.74	117.63
	Exceptional item to the extent of impairment provision on property plant and equipments	-	40.00
	Loss / (gain) on sale of property plant and equipment and investment properties	(4.13)	1.70
	Allowance for credit loss	1.41	(0.57)
	Unrealized exchange (gain) / loss	0.63	(2.39)
	Interest income	(6.27)	(50.50)
	Employee Stock Option Expenses	6.16	3.97
	Share of loss of Joint Venture	7.92	10.82
	Impairment Provision for Inventory	2.49	-
	Interest expense	31.46	29.92
	Liabilities written back	(4.45)	(0.81)
	Dividend on investments	(7.78)	(7.23)
		137.18	142.54
	Working capital adjustments :		
	Decrease / (increase) in inventory	(3,004.31)	(1,131.97)
	Decrease / (increase) in trade receivables	11.91	5.96
	Decrease / (increase) in other financial assets	(17.78)	(71.46)
	Decrease / (increase) in other assets	(178.15)	(52.21)
	(Decrease) / increase in other financial liabilities	15.21	58.20
	(Decrease) / increase in trade payables	374.93	147.89
	(Decrease) / increase in provisions	2.13	2.03
	(Decrease) / increase in other liabilities	747.97	563.62
	Decrease / (increase) in other bank balance	(96.98)	40.98
		(2,145.07)	(436.96)
	Cash generated from operations	(1,962.35)	(337.18)
	Direct tax paid	(44.92)	(67.28)
	NET CASH USED IN OPERATING ACTIVITIES	(2,007.27)	(404.46)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipments, Investment properties and intangible assets	(40.13)	(66.04)
	Proceeds from sale of property, plant and equipments and investment properties	6.08	1.35
	Purchase of investments (net)	(130.37)	(384.57)
	Dividend on investments	7.78	7.23
	Interest received	2.60	50.40
	NET CASH FLOWS USED IN INVESTING ACTIVITIES	(154.04)	(391.63)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Distribution to Non-controlling interest	(67.98)	(2.39)
	Proceeds from borrowings (net of processing fees)	1,048.37	1,346.19
	Repayment of borrowings	(10.00)	(188.79)
	Net proceeds / (repayment) of short term borrowings	987.40	(30.43)
	Treasury Shares acquired by ESOP trust	-	(95.00)
	Issue of Treasury Shares	5.71	-
	Dividend paid	(55.59)	(55.61)
	Interest paid	(93.10)	(77.48)
	Lease liability paid	(1.21)	(1.37)
	NET CASH FLOWS FROM FINANCING ACTIVITIES	1,813.60	895.12
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(347.71)	99.03
	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)	(35.38)	(21.34)
	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	251.55	220.72
	Cash credit and overdraft facilities from banks	(286.93)	(242.06)
	Balance as per cash flow statement	(35.38)	(21.34)

SIGNED FOR IDENTIFICATION
BY
SRBC & CO LLP
MUMBAI



7 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 six months ended 30th September, 2024 (Consolidated):

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(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]	1.16	0.71	0.58	1.16	0.58	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	2.99	4.65	1.88	3.72	0.72	1.12
(c)	Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period	1.66	4.05	(0.80)	2.70	2.08	6.07
(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)	4,107.33	4,127.09	3,907.46	4,107.33	3,907.46	4,094.70
(h)	Net profit after tax from continuing & discontinued operations (Rs in Crores)	2.82	17.35	(32.87)	20.17	(39.93)	60.38
(i)	Basic earnings per share - Continuing and discontinued	0.23	0.70	(2.75)	0.93	(3.28)	4.57
(j)	Diluted earnings per share - Continuing and discontinued operations	0.23	0.70	(2.75)	0.93	(3.28)	4.56
(k)	Current Ratio (in times) Current Assets / Current Liabilities	1.59	1.65	1.42	1.59	1.42	1.72
(l)	Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities)	0.97	0.94	1.03	0.97	1.03	0.94
(m)	Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable	0.01%	0.01%	0.01%	0.02%	0.01%	6.01%
(n)	Current Liability Ratio (in times) Current Liabilities / Total Liabilities	0.60	0.57	0.63	0.60	0.63	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	0.34	0.26	0.22	0.34	0.22	0.24
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	7.47	7.26	6.82	14.46	14.27	31.36
(q)	Inventory turnover (in times) Cost of goods sold / Average Inventory (excl. Real Estate inventory)	1.60	2.77	1.07	3.35	1.90	6.41
(r)	Operating Margin (%) (including discontinued operations) Operating Profit / Revenue	1.59%	3.11%	-2.30%	2.36%	1.91%	5.86%
(s)	Net Profit Margin (%) (including discontinued operations) Net Profit / Revenue	0.24%	1.48%	-2.98%	0.87%	-1.80%	1.13%
(t)	Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) /	0.24%	1.48%	-2.98%	0.87%	0.09%	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)	5.17	4.96	7.36	5.17	7.36	7.88

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

SIGNED FOR IDENTIFICATION
BY

S R B C & CO LLP
MUMBAI



(R. K. Dalmia)
Managing Director
DIN 00040951

Place : Mumbai
Date : 22.10.2024

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



Annexure I

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023

Sr. No.	Particulars	Details
1.	Reason for change viz. Appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Ms. Sukanya Kripalu (DIN: 06994202) as an Independent Director.
2.	Date of appointment/ re-appointment/ cessation (as applicable) & term of appointment/re-appointment)	w.e.f. 30 th October, 2024; For the first term of five years from 30 th October, 2024 to 29 th October, 2029
3.	Brief Profile (In case of appointment)	Annexure A
4.	Disclosure of relationships between directors (in case of appointment of a director).	Ms. Sukanya Kripalu is not related to any Director on the Board or Key Managerial Personnel of the Company



Brief Profile of Mrs. Sukanya Kripalu



- Mrs. Sukanya Kripalu is an alumnus of St. Xavier's College and the Indian Institute of Management, Calcutta.
- She is a consultant in the fields of marketing, strategy, advertising and market research. Her experience includes working with leading companies such as Nestle India Limited and Cadbury India Limited. She was also the CEO of Quadra Advisory, a WPP plc group Company.
- Presently on the Board of Directors of various companies, namely CEAT Limited, Entertainment Network (India) Limited (Radio Mirchi), Colgate-Palmolive (India) Limited and Hindalco Industries Limited. Previously she was on the Board of Ultratech Cement Limited and Aditya Birla Fashion and Retail Limited.
