

REF: No. ABCL/SD/MUM/2022-23/NOV/08

8 November 2022

BSE LimitedPhiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001**Scrip Code: 540691****Scrip ID: ABCAPITAL****National Stock Exchange of India Ltd**Exchange Plaza, 5th Floor,
Plot. C/1,
G-Block, Bandra-Kurla Complex,
Bandra (East),
Mumbai 400 051**Symbol: ABCAPITAL**

Dear Sir/ Madam,

Sub: Intimation under Regulations 33 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulations 33 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached the newspaper advertisements regarding the Unaudited Financial Results of the Company for the quarter and half year ended 30 September 2022 published in Business Standard (all India edition) and Sandesh (Rajkot edition) on 8 November 2022.

The same shall be uploaded on the Company's website www.adityabirlacapital.com.

The above is for your information, records and dissemination please.

Thanking you,

Yours sincerely,

For **Aditya Birla Capital Limited**

Amber Gupta**Company Secretary & Compliance Officer****Encl.: As above****Cc:****Luxembourg Stock Exchange**Market & Surveillance Dept.,
P.O. Box 165, L-2011 Luxembourg,
Grand Duchy of Luxembourg**Citi Bank N.A.**Custodial Services
FIFC, 11th Floor, C-54 & 55, G Block
Bandra Kurla Complex
Bandra (East), Mumbai 400 051**Citi Bank N.A.**Depositary Receipt Services
388 Greenwich Street
14th Floor, New York,
NY 10013**Listing Agent**Banque Internationale à Luxembourg SA
69 route d'Esch
L - 2953 Luxembourg
Grand Duchy of Luxembourg

Basmati rice blending may be capped at 15%

Move to ensure purity of Indian basmati rice does not dilute due to excessive blending

SANJEEB MUKHERJEE
New Delhi, 7 November

The government is likely to disallow blending of more than 15 per cent non-basmati rice with basmati that is sold as a blended product.

Sources said the Food Safety and Standards Authority of India (FSSAI) — at a meeting held recently — was believed to have approved the standards, thus putting a lid on the long-standing confusion.

At the same time, it ensures that the purity of Indian basmati rice does not get diluted due to excessive blending.

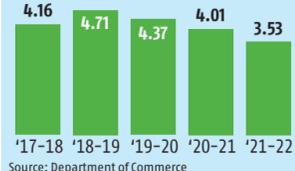
Basmati rice, which is blended with non-basmati rice in excess of 15 per cent, can be labelled only as blended rice and not as blended 'basmati' rice. This maintains the purity of the former in the minds of domestic consumers, sources said.

According to senior trade and industry representatives, the move will stop the practice of several smaller unrecognised players indulging in blending non-basmati rice with basmati. They do this



DECLINING TREND

Basmati rice exports (\$ billion)



Source: Department of Commerce

include grain size, texture and aroma that command a special place in the world market," an industry official said. He said once the standards are notified, this practice will be stopped.

Currently, basmati — which is meant for exports to European nations only — is allowed with up to 15 per cent blending. However, for domestic sale, the blending goes up to 30-40 per cent.

Basmati rice in India has around 35-39 different varieties and some industry players said distinguishing blended from non-basmati will be an onerous task.

"The reported move on part of FSSAI may be one of the actions to preserve the reputation of basmati rice. But more needs to be done to perpetually and perceptually protect basmati. FSSAI's actions will increase the demand for genuine basmati rice as adulterated packets are likely to disappear from retail shelves.

This could be an opportunity to transform the basmati industry from commodity to a niche product," said leading trade policy analyst and author of the book 'Basmati Rice — The Natural History Geographical Indications,' S Chandrasekaran.

He said basmati rice millers will be exposed to control and compliance costs. FSSAI will have to expedite substantial enforcement costs in implementing this standard.

in greater proportion and sell them as blended 'basmati' rice.

"This leads to dilution of the market value of basmati rice, which is a proprietary product having some of the most unique qualities in the world. They

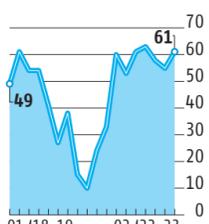
MANUFACTURING LIKELY TO SUSTAIN GROWTH MOMENTUM FOR 6-9 MONTHS: FICCI SURVEY

The growth momentum in India's manufacturing sector is likely to have picked up in the September quarter and may sustain for the next six to nine months, thanks to rising capacity utilisation, according to the latest quarterly survey on the Indian manufacturing sector by the Federation of Indian Chambers of Commerce and Industry (FICCI). The survey drew responses from over 300 units covering both large, and small and medium enterprises (SMEs) with a combined annual turnover of over ₹2.8 trillion across 10 major sectors.

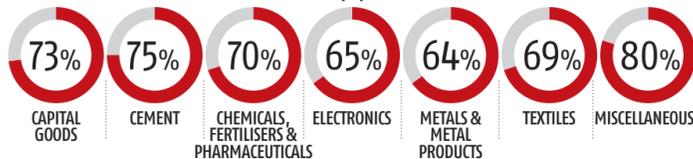
LOOKING UP

% OF RESPONDENTS EXPECTING HIGHER PRODUCTION YOY

Source: FICCI



CURRENT AVERAGE CAPACITY UTILISATION LEVELS (%)



ACCENT REGION

RAJASTHAN

Policy for 50,000 jobs in handicraft sector soon

ANIL SHARMA
Jaipur, 7 November

The Rajasthan government is planning to generate 50,000 jobs in the handicraft sector in the next five years through its "Handicraft Policy-2022", according to a state government official.

The official said the policy aimed at improving the conditions of artisans and weavers in the state and ensuring their contribution to social and economic development.

The state has about 600,000 craftsmen and artisans.

In 2020-21, handicrafts worth ₹6,205.32 crore were exported from Rajasthan; besides these, gems and jewellery of ₹4,067.36 crore, textiles of ₹5,729.29 crore, readymade garments of ₹1,764.40 crore, and carpets/rugs or dori of ₹464.70 crore were sent out.

Handicrafts exports from the state have been constantly on the rise and, to give it a further boost, "Rajasthan Handicraft Policy 2022" was launched by the state government.

The policy also assists in marketing, financial, and social security by including the "cluster and craft village" concept. Keeping in mind the development of handicrafts and uplift of the artisans, for the first time, in the "Rajasthan Investment Promotion

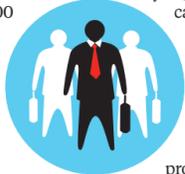
Scheme (RIPS)-2019", handicrafts were included in "thrust sectors" and made eligible for additional benefits.

Rajasthan Industries Minister Shakuntala Rawat said the objective of the policy was to provide better marketing arrangements for the uplift of handicrafts, reviving traditional and extinct arts, and creating employment.

"To empower the artisans, the policy has provisions like organising the national-level handicrafts week every year, state-level awards in various categories, brand building, e-marketing, social security, loan facility, scholarship and assistance for participation in fair exhibitions as well as craft villages," the minister said. She said this included

provisions for handicraft parks, design centres, sales centres, and the creation of a Directorate of Handicraft.

Mahavir Sharma, vice-chairman of the Rajasthan Export Promotion Council, told *Business Standard*: "For a state like Rajasthan, full of artisans, artefacts, crafts and handicrafts, a specific handicraft policy is a welcome and encouraging step." This new policy, combined with the new MSME (micro, small and medium enterprises) and RIPS policy, gives enough incentives to the manufacturer and exporters to take this sector forward."



CHHATTISGARH

SECL tops in coal output among CIL subsidiaries

R KRISHNA DAS
Raipur, 7 November

After slipping into second position in coal production, the Chhattisgarh-based subsidiary of Coal India (CIL) has scaled up production to regain the top spot in the financial year 2022-23.

South Eastern Coalfields (SECL), the highest coal-producing company among the eight entities of CIL over the years, was outshone by Odisha-based Mahanadi Coalfields (MCL) in FY22. The company produced 142.5 million tonnes (MT) of coal in 2021-22, down 5.37 per cent over last year. MCL's output surged 13.6 per cent and the company produced 168.2 MT to secure the top position among CIL units. Barring last year, SECL has been producing over 150 MT of coal while MCL's production was confined to below that figure.

Now, to retain the top spot, SECL, which manages 67 coal mines in Chhattisgarh and Madhya Pradesh, is focusing on "regaining its pride and glory". The Diwali message of chairman-cum-managing director of SECL, PS Mishra underlines it.

"So, let's celebrate this Diwali with a pledge that we will regain our professional pride and glory of SECL," Mishra said in his message to the employees.

UTTAR PRADESH

New start-up scheme to focus on unicorns

VIRENDRA SINGH RAWAT
Lucknow, 7 November

Uttar Pradesh has recast its start-up policy to support new business ideas and nurture unicorns.

The prominent UP-based unicorns include Paytm and Pine Labs even as Noida, Ghaziabad, and Lucknow account for the maximum number of start-up ventures in the state. To boost the start-up culture, the state government has amended

the start-up policy to expand the bouquet of incentives and financial sops to enrich the 'doing business climate' for new businesses.

Under the new framework, the start-up seed capital/marketing support sum has been hiked by 50 per cent from ₹5 lakh to ₹7.5 lakh. Besides, the sustenance allowance to start-ups has also been increased from ₹15,000 to ₹17,500 per month for a year. Additionally, eligible start-ups will get

prototype development funding of ₹5 lakh.

Meanwhile, the Yogi Adityanath government has increased the targeted number of start-up centres of excellence (CoE) in UP from three to eight.

The number of start-ups and incubators in the state surged after the UP Startup Policy 2020 was notified by the IT and electronics department in July 2020. At present, UP is home to 52 government recognised

incubators and about 7,200 start-ups registered with the Department for Promotion of Industry and Internal Trade (DPIIT) of the central government.

So far, two CoE have been set up at the Sanjay Gandhi Post Graduate Institute of Medical Sciences, Lucknow, and the Noida campus of the Indian Institute of Technology (IIT), Kanpur. Another CoE dedicated to drones is being set up on the IIT Kanpur campus.

Whispering Heights Real Estate Private Limited

Regd. office: Raheja Tower, Plot No. C-30, Block 'G', Bandra Kurla Complex, Bandra (E), Mumbai 400 051. Phone : 022-26564000.

Website :- www.whisperingheights.co.in, CIN : U70109MH2016PTC286771

EXTRACT OF UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2022

(Currency: Indian rupees in lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 th Sept 2022	30 th June 2022	30 th Sept 2021	30 th Sept 2022	30 th Sept 2021	31 st March 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from operations	2.26	2.24	-	4.50	2.62	4.83
2	Loss for the period/ year before tax	(72.50)	(72.49)	(42.12)	(144.99)	(89.81)	(118.19)
3	Loss for the period/ year after tax	(67.99)	(57.11)	(37.88)	(125.10)	(85.13)	(112.00)
4	Total comprehensive loss for the period/ year	(67.99)	(57.11)	(37.88)	(125.10)	(85.13)	(112.82)
5	Paid up Equity Share Capital (Equity shares of Rs. 10/- each)	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
6	Reserves (excluding revaluation reserve)						47,381.70
7	Securities premium account	-	-	-	-	-	-
8	Net Worth	51,130.40	48,845.44	48,448.86	51,130.40	48,448.86	48,731.70
9	Paid up debt capital/ Outstanding debt	1,23,178.59	1,18,521.23	95,840.87	1,23,178.59	95,840.87	1,09,875.68
10	Outstanding redeemable preference shares	-	-	-	-	-	-
11	Debt Equity Ratio	2.41	2.43	1.98	2.41	1.98	2.25
12	Earning per share (of Rs. 10/- each) (for continuing and discontinued operations)						
	1. Basic:	(0.50)	(0.42)	(0.28)	(0.93)	(0.63)	(0.83)
	2. Diluted:	(0.50)	(0.42)	(0.28)	(0.93)	(0.63)	(0.83)
13	Capital redemption reserve	-	-	-	-	-	-
14	Debenture redemption reserve	-	-	-	-	-	-
15	Debt Service Coverage Ratio (DSCR)	0.15	(0.03)	(0.02)	(0.07)	(0.02)	(0.01)
16	Interest Service Coverage Ratio (ISCR)	0.15	(0.03)	(0.02)	(0.07)	(0.02)	(0.01)
17	Security Coverage Ratio	Not Applicable	1.20	1.17	1.18	1.17	1.19

Notes :

- The above is an extract of the detailed format of the Financial Results filed with Bombay Stock Exchange pursuant to Regulation 52 and 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on Bombay Stock Exchange website www.bseindia.com and on Company's website at www.whisperingheights.co.in.
- The financial results have been prepared in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 as amended and in accordance with recognition and measurement principles of Indian Accounting Standards (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, (the 'Act') read with Companies (Indian Accounting Standards) Rules, 2015 and other generally accepted accounting principles in India to the extent applicable.
- The unaudited financial results for the quarter and half year ended 30th September, 2022 were approved by the Board of Directors of the Company, at its meeting held on 7th November, 2022.

For Whispering Heights Real Estate Private Limited
CIN: U70109MH2016PTC286771

Place: Mumbai
Date : 7th November, 2022

Sd/-
Director

Aditya Birla Capital Limited



PROTECTING INVESTING FINANCING ADVISING

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CIN: L671206J2007PLC058890 | www.adityabirlacapital.com | abc.secretarial@adityabirlacapital.com

AN EXTRACT OF THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(₹ crore except per share data)

Particulars	Quarter Ended	Half Year Ended	Quarter Ended
	30 th Sept, 2022 (Unaudited)	30 th Sept, 2022 (Unaudited)	30 th Sept, 2021 (Unaudited)
Total Revenue from Operations	6,825.01	12,415.29	5,596.49
Net Profit for the period Before Tax	690.40	1,304.08	529.25
Net Profit for the period After Tax (including Non-Controlling Interest)	479.37	903.19	357.05
Net Profit for the period After Tax attributable to the Owners of the Company	488.25	917.72	376.90
Total Comprehensive Income for the period attributable to Owners of Company [Comprising Profit for the period (after tax) and other Comprehensive Income (after tax)]	504.75	863.75	402.53
Paid-Up Equity Share Capital (Face Value of ₹ 10 each)	2,416.71	2,416.71	2,415.96
Earnings per Share of ₹ 10 each (A - not annualised)			
(a) Basic - (₹)	2.02^	3.80^	1.56^
(b) Diluted - (₹)	2.02^	3.80^	1.56^

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their Meetings held on 7th November, 2022.
- The standalone financial results are available at Company's website viz. www.adityabirlacapital.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). Key Standalone financial information is as indicated below:

(₹ crore)

Particulars	Quarter Ended	Half Year Ended	Quarter Ended
	30 th Sept, 2022 (Unaudited)	30 th Sept, 2022 (Unaudited)	30 th Sept, 2021 (Unaudited)
Revenue from Operations	92.98	100.80	22.94
Profit for the period Before Tax	84.57	84.75	14.55
Profit for the period After Tax	63.54	65.25	10.83
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and other Comprehensive Income (after tax)]	63.49	65.16	10.82

- The above is an extract of the detailed format of Unaudited Financial Results filed with Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results is available on the Stock Exchange websites, www.bseindia.com and www.nseindia.com and on the Company's website www.adityabirlacapital.com

For and on behalf of the Board of Directors of
Aditya Birla Capital Limited

Place: Mumbai
Date : 7th November, 2022

Kumar Mangalam Birla
Chairman
DIN: 00012813

