

Ref: No. ABCL/SD/MUM/2023-24/FEBRUARY/09

2 February 2024

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 nine months ended 31 December 2023 published in Business Standard and Sandesh (Rajkot edition) on 2 February 2024.

The same shall be uploaded on the Company's website <https://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**Aditya Birla Capital Limited**One World Centre, Tower 1, 18th Floor, Jupiter Mill Compound,
841, Senapati Bapat Marg, Elphinstone Road, Mumbai 400 013
+91 22 4356 7000 | (F) +91 22 4356 7111
abc.secretarial@adityabirlacapital.com | www.adityabirlacapital.com**Registered Office**Indian Rayon Compound, Veraval- 362 266, Gujarat
+91 2876 243257
CIN L67120GJ2007PLC058890

BLACK ROSE INDUSTRIES LIMITED							
Regd. Off.: 145/A, Mittal Tower, Nariman Point, Mumbai - 400 021 • Tel.: +91 22 4333 7200 • Fax: +91 22 2287 3022 E-mail: investor@blackrosechemicals.com • Website: www.blackrosechemicals.com • CIN: L17120MH1990PLC054828 EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023 Figures ₹ in Lakhs except EPS							
Sl. No.	Particulars	Standalone			Consolidated		
		Quarter Ended 31-12-2023	Nine Month Ended 31-12-2023	Quarter Ended 31-12-2022	Quarter Ended 31-12-2023	Nine Month Ended 31-12-2022	Quarter Ended 31-12-2022
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)
1	Total income from operations	5,928.24	19,827.79	7,929.70	9,361.66	26,509.25	9,749.62
2	Net Profit/(Loss) for the period before Tax, Exceptional and/or Extraordinary items	714.61	2,038.59	38.58	740.62	2,093.48	40.92
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	714.61	2,038.59	38.58	740.62	2,093.48	40.92
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	525.42	1,514.93	25.43	543.56	1,553.29	27.07
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	526.09	1,520.68	21.10	571.94	1,533.78	76.70
6	Equity Share Capital	510.00	510.00	510.00	510.00	510.00	510.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year						
8	Earnings Per Share (of ₹ 1/- each) (for continuing and discontinued operations)						
	Basic:	1.03	2.97	0.05	1.07	3.05	0.05
	Diluted:	1.03	2.97	0.05	1.07	3.05	0.05

Note: The above is an extract of the detailed Standalone and Consolidated financial results for the quarter and nine months ended 31st December, 2023 filed with BSE Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015. The full format of the Standalone and Consolidated financial results are available on the Stock Exchange website www.bseindia.com and on the Company's website www.blackrosechemicals.com.

For and on behalf of the Board of Directors
Ambarish Daga
Director (DIN: 07125212)

Place: Mumbai
Date: January 31, 2024

Aditya Birla Capital Limited



Regd. Office: Indian Rayon Compound, Veraval - 362 266, Gujarat | Tel: 91 2876 243257
CIN: L67120GJ2007PLC058890 | www.adityabirlacapital.com | abc.secretarial@adityabirlacapital.com

AN EXTRACT OF THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(₹ crore except per share data)

Particulars	Quarter Ended		Nine Months Ended	
	31 st Dec, 2023	31 st Dec, 2022	31 st Dec, 2023	31 st Dec, 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Total Revenue from Operations	8,800.06	23,565.58	6,938.14	19,390.69
Net Profit for the period Before Tax	1,049.77	2,970.22	3,499.00	4,803.08
Net Profit for the period After Tax (including Non-Controlling Interest)	760.30	2,150.78	3,285.10	4,188.29
Net Profit for the period After Tax attributable to the Owners of the Company	735.76	2,089.57	3,269.40	4,187.12
Total Comprehensive Income for the period attributable to Owners of Company [Comprising Profit for the period (after tax) and other Comprehensive Income (after tax)]	697.70	2,075.11	3,286.45	4,150.18
Paid-Up Equity Share Capital (Face Value of ₹ 10 each)	2,599.56	2,599.56	2,416.97	2,416.97
Earnings per Share of ₹ 10 each (A - not annualised)				
(a) Basic - (₹)	2.83 ^A	8.22 ^A	13.53 ^A	17.33 ^A
(b) Diluted - (₹)	2.81 ^A	8.16 ^A	13.49 ^A	17.30 ^A

Notes:

- The Company during the quarter ended 30th June 2023, issued share capital through Qualified Institutional Placement of 10,00,00,000 shares to Qualified Institutional Buyers and through Preferential Issuance of 7,57,11,688 shares to its Promoter and a member of Promoter Group entity, both aggregating to ₹3,000 crore. In accordance with Ind AS 32, the costs that are attributable directly to the above transaction, have been recognised in equity.
- Aditya Birla Health Insurance Co. Limited ("ABHI") has made a preferential allotment of 5,07,07,454 equity shares of ₹10 each to Platinum Jasmine A 2018 Trust, acting through its trustee, Platinum Owl C 2018 RSC Limited, being a wholly owned subsidiary of Abu Dhabi Investment Authority ("ADIA"), on 21st October 2022.
W.e.f. 21st October 2022, ABHI ceased to be a subsidiary and has been accounted as a joint venture. This has resulted in fair value gain of ₹2,739.07 crore in FY23 representing difference between fair value of retained interest in ABHI and derecognition of net assets of ABHI in accordance with 'Ind AS 110 - Consolidated Financial Statements'.
As a result, financial results for the quarter and nine months ended 31st December 2023 are not comparable with the corresponding previous period/FY23.
- 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 1st February 2024.
- 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:

Particulars	Quarter Ended		Nine Months Ended	
	31 st Dec, 2023	31 st Dec, 2022	31 st Dec, 2023	31 st Dec, 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenue from Operations	48.33	191.90	7.95	108.75
Profit for the period Before Tax	33.71	155.23	0.84	85.59
Profit for the period After Tax	25.58	117.16	(0.85)	64.40
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and other Comprehensive Income (after tax)]	25.59	117.25	(0.77)	64.39

- 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

Arun Kumar Adhikari
Director
DIN : 00591057

Place: Mumbai
Date: 1st February, 2024

Duly authorised by the Board of Directors at
its Meeting held on 1st February 2024

An Aditya Birla Group Company

Companies, Insight Out



Companies, Monday to Saturday

To book your copy, sms **reachbs** to **57575** or email **order@bsmail.in**

Business Standard
Insight Out



Five-Star Business Finance Limited

CIN: L65991TN1984PLC010844

Business Finance Limited Registered office: New No. 27, Old No. 4, Taylor's Road, Kilpauk, Chennai - 600 010

Unaudited Financial Results for the quarter and nine months ended December 31, 2023

Sl. No.	Particulars	Amount in Lakhs				
		Quarter Ended		Nine Months Ended		Year Ended
		December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	56,737.06	38,654.26	1,56,655.78	1,08,506.28	1,52,084.85
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	28,990.50	20,151.91	80,274.89	58,049.56	80,473.49
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary Items)	28,990.50	20,151.91	80,274.89	58,049.56	80,473.49
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	21,675.71	15,100.22	59,985.52	43,461.26	60,349.61
5	Total Comprehensive Income for the period [comprising profit /loss for the period (after tax) and other comprehensive income/ (loss) (after tax)]	21,615.09	15,072.27	59,818.73	43,166.40	60,128.60
6	Paid-up equity share capital	2,922.25	2,913.66	2,922.25	2,913.66	2,913.66
7	Reserves (excluding Revaluation Reserve)	4,92,699.19	4,13,608.02	4,92,699.19	4,13,608.02	4,31,039.81
8	Net worth	4,95,621.44	4,16,521.68	4,95,621.44	4,16,521.68	4,33,953.47
9	Outstanding Redeemable Preference Shares	Nil	Nil	Nil	Nil	Nil
10	Debt Equity Ratio	1.17	0.76	1.17	0.76	0.98
11	Earnings per Share of Rs. 1 each	Not annualised	Not annualised	Not annualised	Not annualised	Annualised
	- Basic	7.42	5.18	20.57	14.92	20.71
	- Diluted	7.37	5.15	20.38	14.76	20.49
12	Net Profit Margin (%) (Profit after tax for the period / Total Income)	38.03%	38.85%	38.06%	39.89%	39.47%
13	Total Debt to Total Assets (Debt Securities and Borrowings (other than debt securities)/ Total Assets)	0.53	0.43	0.53	0.43	0.49

Notes:

- The above is an extract of the detailed format of the Unaudited financial results for the quarter and nine months ended December 31, 2023 filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- The full format of the aforesaid financial results are available on the website of the Company (www.fivestargroup.in), BSE Limited (www.bseindia.com) and National Stock Exchange of India (www.nseindia.com).
- There is no impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies for the quarter and nine months ended December 31, 2023.
- The financial statements have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.

For and on behalf of the Board of Directors

Place: Chennai
Date: February 01, 2024

Lakshmiopathy Deenadayalan
Chairman & Managing Director

TENDER CARE

— Adveritorial

GACL CELEBRATES 75th REPUBLIC DAY WITH GREAT PRIDE

Gujarat Alkalies and Chemicals (GACL) celebrated the 75th Republic Day with great pride at both the Vadodara and Dahej Complexes in which senior management personnel, employees and their families participated with great enthusiasm. They also exchanged warm wishes on this special occasion.

Shri Swaroop P. IAS, Managing Director of the Company conveyed his best wishes on the auspicious occasion of the 75th Republic Day to the GACL Parivar, emphasizing the enduring significance of India's Constitution. He highlighted the pivotal role it plays in guiding the nation, embodying collective aspirations and fostering democracy, equality and justice.

He further added that GACL's dedication to Atmanirbhar Bharat is evident in the successful dispatch of the inaugural consignment of Food Grade Phosphoric Acid (85%) from the Dahej Complex on December 25, 2023. The production of Technical and Food Grade Phosphoric Acid supports key industries, aligning with the "Make in India" initiative and enhancing economic resilience.

The Managing Director also virtually unveiled the launch of GACL's revamped website, designed for enhanced user-friendliness and alignment with the latest digital requirements. The company is committed to technological advancement, actively exploring AI-driven solutions to improve overall efficiency. He also unveiled new Logo for GACL Foundation Trust, a CSR Arm of GACL on this occasion.

As GACL continues to celebrate Republic Day, these achievements underscore its dedication to national progress, economic self-sufficiency, and inclusive growth.

GUJARAT REFINERY CELEBRATES 75th REPUBLIC DAY WITH PATRIOTIC FERVOUR

Gujarat Refinery joined the Nation in celebrating the 75th Republic Day with patriotic fervour.

Mr. Rahul Prashant, Executive Director & Refinery Head, Gujarat Refinery unfurled the National Flag in the presence of Senior Officials, Team Gujarat Refinery and CISF personnel at the Gujarat Refinery Stadium. In his address, Mr. Rahul Prashant shared that IOCIans are inspired by the IndianOil Core Value of 'Nation-First' and the motto of 'Pehle India, Phir Oil' and are committed to fueling the nation while caring for the environment and the community. During the function at the Gujarat Refinery stadium, the CISF personnel presented a riveting weapon drill and dog show which was followed by a vibrant cultural programme by children of the Refinery Township Schools.

INDIANOIL'S WHOLLY OWNED SUBSIDIARY IOC GLOBAL CAPITAL MANAGEMENT IFSC LIMITED (IGCMIL) CARRIES OUT FIRST TRANSACTION AT GIFT CITY



The wholly owned subsidiary of IndianOil, IOC Global Capital Management IFSC Limited (IGCMIL) carried out its first transaction at GIFT City, Gandhinagar recently. The term sheet of the transaction of raising loan from DBS Bank Singapore, amounting to US\$100 million to refinance IndianOil's existing ECB (External Commercial Borrowing) loan was signed by Mr. Ruchir Agrawal, Director (IGCMIL), and Mr. Vikas Om Sahai, Senior Vice President, DBS Bank. This transaction is in line with the vision of IFSC Gift City of bringing foreign capital to India and releasing the bandwidth of the Indian Banking Industry.

Dr. Hasmukh Adhia, Chairman, GIFT City, Mr. Shrikant Madhav Vaidya, Chairman, IndianOil, Mr. Anuj Jain, Director (Finance), IndianOil, Mr. Sanjay Kaushal, Chairman, IGCMIL and Executive Director (Finance), Corporate Office and members of senior management of IndianOil were present on this momentous occasion.

Commenting this milestone achievement, Mr. Vaidya said, "Through IGCMIL, we aim to bring greater coherence and control to our overseas investments, optimising our financial operations and enhancing our global footprint. IGCMIL will provide a platform to attract foreign investments for IndianOil's expansive capital expenditure plans including renewable projects. One of the ventures that IGCMIL will undertake is in the realm of ship acquisition, financing, and leasing; by venturing into this domain, we aim to insulate our company from the unpredictability of the geopolitical dynamics, securing our energy supply chain for the long term."

Looking ahead, IndianOil is set to embark on an ambitious journey. And IGCMIL marks a significant milestone in this journey of pioneering innovative financing solutions for a sustainable and prosperous future.

