



SH/XII/096/2025

28th October, 2025

Corporate Relationship Department
BSE Limited

1st Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai - 400 001

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

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: Financial Results of Aditya Birla Real Estate Limited ('the Company')

Ref: Regulations 30, 33 & 52 of Securities and Exchange Board of India
(Listing Obligations & Disclosure Requirements) Regulations, 2015
('Listing Regulations')

Please refer to our letter vide SH/XII/091/2025 dated 17th October, 2025, intimating you about a meeting of the Board of Directors of the Company to be held today i.e. Tuesday, 28th October, 2025.

This is to inform you pursuant to Regulations 30, 33 & 52 of Listing Regulations that the Board at its meeting held today has approved the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 30th September, 2025;

Please find enclosed herewith the following:

- Unaudited Standalone and Consolidated Financial Results for the Second quarter (July to September) ended 30th September, 2025;
- Limited Review report by the Auditors of the Company;

The meeting commenced at 11:45 A.M. IST and concluded at 12:25 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



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 Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to 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, 2025 and year to date from April 01, 2025 to September 30, 2025 (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: 25049365BMOBAH9480****Mumbai****October 28, 2025**

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, 2025
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 Month Ended		(Rs. in Crores)
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
CONTINUING OPERATIONS						
1 Income from Operations						
(a) Sales	67.04	66.97	62.22	134.01	127.55	310.38
(b) Other operating income (Refer Note 3)	0.67	0.07	0.06	0.74	12.50	12.70
2 Other Income (Refer Note 4)	66.94	60.41	39.47	127.35	68.48	174.52
3 Total Income (1 + 2)	134.65	127.45	101.75	262.10	208.53	497.60
4 Expenses						
(a) Cost of land, construction, Other related real estate development cost and Other cost	1.12	2.51	1.79	3.63	3.84	14.40
(b) Changes in inventories of finished goods and work-in-progress	0.10	(1.95)	0.04	(1.85)	(1.01)	2.08
(c) Employee benefits expense	7.97	6.46	6.94	14.43	12.44	23.98
(d) Finance cost	44.43	42.90	38.06	87.33	59.75	140.14
(e) Depreciation and amortisation expenses	13.17	13.09	13.75	26.26	27.99	55.12
(f) Other expenditures	30.16	21.59	24.67	51.75	53.70	104.93
Total expenses (a to f)	96.95	84.60	85.25	181.55	156.71	340.65
5 Profit before exceptional items and tax (3 - 4)	37.70	42.85	16.50	80.55	51.82	156.95
6 Exceptional items (Refer Note 2)	-	-	-	-	-	(156.89)
7 Profit before tax from continuing operations (5 + 6)	37.70	42.85	16.50	80.55	51.82	0.06
8 Tax expenses of continuing operations						
Current Tax	6.73	7.49	2.89	14.22	9.06	35.78
Deferred Tax	6.94	7.87	3.42	14.81	9.68	(20.67)
9 Net Profit / (Loss) for the period / year from continuing operations (7 - 8)	24.03	27.49	10.19	51.52	33.08	(15.05)
10 DISCONTINUED OPERATIONS (Refer Note 5)						
11 Profit / (Loss) before tax from discontinued operations (Refer Note 6)	86.19	31.52	6.57	117.71	17.98	(13.38)
12 Tax expenses of discontinued operations	(30.91)	(11.30)	(2.47)	(42.21)	(6.50)	4.68
13 Net Profit / (Loss) for the period / year from discontinued operations	55.28	20.22	4.10	75.50	11.48	(8.70)
14 Net Profit / (Loss) for the period / year (9 + 13)	79.31	47.71	14.29	127.02	44.56	(23.75)
(a) Other comprehensive income - Continuing operations						
(i) Items that will not be reclassified to profit or loss	(2.09)	(1.19)	27.15	(3.28)	113.43	70.05
(ii) Income tax on above	0.19	0.23	12.76	0.42	(7.44)	(6.84)
(b) Other comprehensive income - discontinued operations						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(5.32)
(ii) Income tax on above	-	-	-	-	-	1.86
15 Total Other Comprehensive Income / (Loss) for the period / year	(1.90)	(0.96)	39.91	(2.86)	105.99	59.75
16 Total Comprehensive Income for the period / year (14 + 15)	77.41	46.75	54.20	124.16	150.55	36.00
17 Paid-up equity share capital	111.69	111.69	111.69	111.69	111.69	111.69
(Face Value : Rs. 10/- per share)						
18 Other Equity						4,265.08
19 Earnings Per Share in Rs. (not annualised)						
Basic earnings per share - Continuing operations	2.17	2.49	0.91	4.67	2.97	(1.36)
Diluted earnings per share - Continuing operations	2.16	2.47	0.90	4.63	2.95	(1.36)
Basic earnings per share - Discontinued operations	5.00	1.83	0.37	6.83	1.04	(0.79)
Diluted earnings per share - Discontinued operations	4.97	1.82	0.37	6.79	1.03	(0.79)
Basic earnings per share - Continuing and discontinued operations	7.17	4.32	1.28	11.50	4.01	(2.15)
Diluted earnings per share - Continuing and discontinued operations	7.13	4.29	1.27	11.42	3.98	(2.15)

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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, 2025

Particulars	Rs. in Crores					
	Quarter Ended			Six Month Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue (Sales)						
(a) Real Estate	53.41	53.02	49.45	106.43	99.75	249.99
(b) Others	13.79	14.08	12.92	27.87	28.09	60.95
Total	67.20	67.10	62.37	134.30	127.84	310.94
Less: Inter Segment Revenue	0.16	0.13	0.15	0.29	0.29	0.56
Sales from continuing operations	67.04	66.97	62.22	134.01	127.55	310.38
Add: Sales from discontinued operations						
(c) Pulp and Paper (Refer Note 5)	821.37	678.76	854.17	1,500.13	1,640.64	3,147.90
(d) Textiles	-	-	19.05	-	37.40	40.87
Total sales						
(Continuing and discontinued operations)	888.41	745.73	935.44	1,634.14	1,805.59	3,499.15
2 Segment Results						
Profit after depreciation but before finance costs and exceptional items						
(a) Real Estate (Refer Note 2 and 3)	22.48	29.03	24.31	51.51	56.06	106.91
(b) Others	9.09	9.91	7.96	19.00	17.74	35.82
Sub - Total	31.57	38.94	32.27	70.51	73.80	142.73
(Add) / Less :						
i. Finance Costs (continuing operations)	44.43	42.90	38.06	87.33	59.75	140.14
ii. Other un-allocable expenditure						
net of un-allocable income (continuing operations)	(50.56)	(46.81)	(22.29)	(97.37)	(37.77)	2.53
Profit Before Tax (continuing operations)	37.70	42.85	16.50	80.55	51.82	0.06
Loss from discontinued operations (Net of finance cost)						
(c) Pulp and Paper (Refer Note 5)	86.34	24.15	21.33	110.49	49.03	28.27
(d) Textiles (Refer Note 6)	(0.15)	7.37	(14.76)	7.22	(31.05)	(41.65)
Total Profit / (Loss) Before Tax						
(Continuing and discontinued operations)	123.89	74.37	23.07	198.26	69.80	(13.32)
3 Segment Assets						
(a) Real Estate	5,385.81	5,131.51	4,650.15	5,385.81	4,650.15	5,001.37
(b) Others	204.10	220.33	218.32	204.10	218.32	206.38
Total	5,589.91	5,351.84	4,868.47	5,589.91	4,868.47	5,207.75
(c) Pulp and Paper - discontinued operations (Refer Note 5)	3,078.83	3,015.73	3,094.30	3,078.83	3,094.30	2,979.35
(d) Textiles - discontinued operations	70.66	71.04	226.40	70.66	226.40	140.80
(e) Unallocable Assets	3,449.11	3,590.64	3,218.23	3,449.11	3,218.23	3,610.54
Total Assets	12,188.51	12,029.25	11,407.40	12,188.51	11,407.40	11,938.44
4 Segment Liabilities						
(a) Real Estate	2,449.54	2,313.87	1,771.43	2,449.54	1,771.43	2,262.45
(b) Others	638.08	535.65	680.26	638.08	680.26	543.98
Total	3,087.62	2,849.52	2,451.69	3,087.62	2,451.69	2,806.43
(c) Pulp and Paper - discontinued operations (Refer Note 5)	416.47	476.10	433.14	416.47	433.14	498.06
(d) Textiles - discontinued operations	11.39	12.92	70.09	11.39	70.09	27.92
(e) Unallocable Liabilities	4,188.84	4,263.78	3,967.42	4,188.84	3,967.42	4,229.26
Total Liabilities	7,704.32	7,602.32	6,922.34	7,704.32	6,922.34	7,561.67

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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 & Six months ended September 30, 2025 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 28, 2025.
- 2 The Company has disclosed exceptional items for year ended March 31, 2025 pertaining to:
 - a Post discontinuation of the Company's Textiles business, the economic advantages to its Joint Venture (JV) Birla Advanced Knits Private Limited like common utility, shared manpower & integrated operations with Siro yarn spinning were lost, hence entity became non-viable and the said JV business operations had been stopped. 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 provision aggregating to Rs. 114 Cr. towards its exposure in JV.
During the quarter ended June 30, 2025, the Company has made contribution towards its liabilities in JV of Rs. 89 Cr.
 - b The company was entitled to Worli West Colony comprises C. S. No. 1,546 leasehold land admeasuring 25,543.68 sq mtrs (equivalent to 6.31 acres). Company had filed a writ Petition before the High Court of Bombay seeking a formal conveyance of the land in its favor. The Hon'ble High Court of Bombay had passed a judgment dated March 14, 2022 inter alia directing MCGM to execute a formal conveyance in favor of the Company. MCGM filed an appeal in the Hon'ble Supreme Court against the said High Court Judgement and the Hon'ble Supreme Court had allowed the said Appeal. Pursuant to Supreme Court Judgement the company had surrendered a land parcel to local authority, and as a result the company had written off Rs. 42.89 Cr. pertaining to the said property.
- 3 Other operating income includes gain on sale of Transferable Development Rights (TDR) for the quarter and six months ended September 30, 2025 Nil, quarter ended June 30, 2025 Nil, quarter ended September 30, 2024 Nil, six months ended September 30, 2024 Rs. 12.35 Cr. and year ended March 31, 2025 Rs. 12.35 Cr.
- 4 Other income includes interest on Income Tax refund pertaining to earlier years for the quarter and six months ended September 30, 2025 Rs 2.47 Cr., quarter ended June 30, 2025 Nil, quarter ended September 30, 2024 Nil, six months ended September 30, 2024 Rs. 3.87 Cr. and year ended March 31, 2025 Rs. 4.61 Cr.
- 5 Pursuant to approval of Board of Directors ("Board") of the Company at their meeting held on March 31, 2025, the company had executed a business transfer agreement (BTA) with the ITC Ltd. for sale and transfer of the Company's pulp and paper undertaking operated under the name of Century Pulp and paper. As the operations are discontinued, the financial results of the company for the comparative period for the quarter and six months ended September 30, 2024 have been presented accordingly.
The company is in the process of satisfying conditions precedent in accordance with the BTA.
- 6 The Company recorded profit for quarter ended September 30, 2025 Rs. 2.52 Cr., for six months ended September 30, 2025 Rs. 20.26 Cr. and for quarter ended June 30, 2025 Rs. 17.74 Cr. from the sale of property, plant, and equipment of the Textile business, which has been disclosed under "Discontinued Operations" in the financial results.
- 7 During the year ended March 31, 2025 the Nomination and Remuneration Committee ("Committee") of the Board of Directors of the Company had granted 42,439 Stock Options (ESOP's) under the CTIL Employee Stock Option Scheme 2023 ('the Scheme') and 83,780 Employee stock options had been exercised. No stock option (ESOP's) has been granted however, 17,563 options have been exercised during the quarter and six months ended September 30, 2025.
- 8 In view of discontinuation of its textile business operations and proposed divestment of its pulp & paper business and as per operating results reviewed by the chief operating decision makers, the management has two reportable segments as follows :
 - (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.

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9 Standalone statement of Assets and Liabilities

Sr. No	Particulars	(Rs. in Crores)	
		As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
	ASSETS		
	Non-current assets		
	Property, plant and equipments	624.48	642.04
	Capital work-in-progress	3.39	2.82
	Investment property	719.28	734.28
	Investment property under development	32.84	23.09
	Intangible assets	3.52	3.90
	Financial assets		
	Investments	700.16	699.41
	Loans	2,540.16	2,461.45
	Others	66.04	23.34
	Advance tax (net of provisions)	35.17	31.02
	Other non-current assets	5.84	6.07
	Total Non Current Assets (A)	4,730.88	4,627.42
	Current assets		
	Inventories	3,920.38	3,596.99
	Financial assets		
	Current Investments	27.41	49.09
	Trade receivables	11.89	50.54
	Cash and cash equivalents	23.08	225.98
	Other bank balances	25.21	65.28
	Others	67.75	84.11
	Other current assets	300.14	263.66
	Total Current Assets (B)	4,375.86	4,335.65
	Assets classified as held for sale (C)	3,081.77	2,975.37
		7,457.63	7,311.02
	TOTAL ASSETS (A + B + C)	12,188.51	11,938.44
	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	111.69	111.69
	Other equity	4,372.50	4,265.08
	Total Equity (A)	4,484.19	4,376.77
	Non-current liabilities		
	Financial liabilities		
	Borrowings	2,263.30	2,772.20
	Other financial liabilities	129.09	117.72
	Deferred tax liabilities (net)	85.95	49.93
	Other non-current liabilities	323.63	363.88
	Total Non Current Liabilities (B)	2,801.97	3,303.73
	Current liabilities		
	Financial liabilities		
	Borrowings	1,725.69	1,050.60
	Trade payables		
	1. total outstanding dues of micro enterprises and small enterprises	1.26	3.29
	2. total outstanding dues of trade payables other than micro and small enterprises	157.94	98.35
	Other financial liabilities	139.14	271.72
	Provisions	158.77	159.32
	Other current liabilities	2,282.44	2,160.52
	Total Current Liabilities (C)	4,465.24	3,743.80
	Liabilities directly associated with assets held for sale (D)	437.11	514.14
		4,902.35	4,257.94
	TOTAL EQUITY AND LIABILITIES (A + B + C + D)	12,188.51	11,938.44

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10 Standalone Cash flow statement for the six months ended 30th September 2025

(Rs in Crores)

Sr. No.	Particulars	Six Months Ended	
		30.09.2025 (Unaudited)	30.09.2024 (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT BEFORE TAX FROM CONTINUING OPERATIONS	80.55	51.82
	NET PROFIT BEFORE TAX FROM DISCONTINUED OPERATION	117.71	17.98
	Add / (Less) :		
	Depreciation and Amortisation Expenses	32.20	107.35
	Impairment provision on inventory	13.07	2.49
	Gain on sale of property plant and equipments and investment properties	(24.03)	(4.25)
	Unrealized exchange (gain) / loss	3.15	(0.21)
	Allowance for credit loss	1.91	1.41
	Interest income	(114.40)	(51.77)
	Gain on sale of investment (Realized and unrealized)	(0.82)	-
	Bad Debt Written Off	0.54	-
	Sundry Debit Balances written Off	2.56	-
	Provision for Advances paid	1.09	-
	Interest expense	90.61	64.72
	Liabilities written back	(1.61)	(4.45)
	Dividend on investments	(2.85)	(7.78)
		1.42	107.51
	Working capital adjustments :		
	Decrease / (increase) in inventory	(291.51)	(1,611.68)
	Decrease / (increase) in trade receivables	59.24	2.84
	Decrease / (increase) in other financial assets	15.56	(27.81)
	Decrease / (increase) in other assets	(44.21)	(162.15)
	(Decrease) / increase in other financial liabilities	(72.88)	(3.82)
	(Decrease) / increase in trade payables	(38.01)	(176.13)
	(Decrease) / increase in provisions	(0.47)	0.82
	(Decrease) / increase in other liabilities	83.70	719.20
	Decrease / (increase) in other bank balance	(3.72)	7.91
		(292.30)	(1,250.82)
	Cash generated from operations	(92.62)	(1,073.51)
	Direct tax paid	(40.47)	(6.80)
	NET CASH FLOWS USED IN OPERATING ACTIVITIES	(133.09)	(1,080.31)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property plant and equipments, Investment properties and intangible assets	(105.71)	(36.30)
	Proceeds from sale of property plant and equipments and investment properties	28.27	5.81
	(Purchase) / sale of investments (net)	22.49	(140.12)
	Interest received (finance income)	117.82	49.46
	Dividend on investments	2.85	7.78
	Loan given to subsidiary (net)	(78.71)	(1,016.56)
	NET CASH FLOWS USED IN INVESTING ACTIVITIES	(12.99)	(1,129.93)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings (net of processing fees)	-	1,048.37
	Repayment of borrowings	(52.66)	(10.00)
	Net proceeds / (repayment) of short term borrowings	243.37	987.32
	Proceeds from issue Treasury Shares by ESOP Trust	1.33	5.71
	Dividend paid	(22.35)	(55.59)
	Interest paid	(201.40)	(66.21)
	Lease liability paid	(0.99)	(1.21)
	NET CASH FLOWS FROM / (USED) IN FINANCING ACTIVITIES	(32.70)	1,908.39
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(178.78)	(301.85)
	Cash and cash equivalents at the beginning of the period	166.57	190.28
	Cash and cash equivalents at the end of the period (refer reconciliation below)	(12.21)	(111.57)
	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 (Continuing and Discontinued Operations)	24.68	92.85
	Cash credit and overdraft facilities from banks (Continuing and Discontinued Operations)	(36.89)	(204.42)
	Balance as per cash flow statement	(12.21)	(111.57)

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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, 2025 (Standalone)

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(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]	0.89	0.89	0.80	0.89	0.80	0.88
(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	1.54	0.71	1.61	1.12	2.11	0.87
(c)	Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period	3.71	2.65	1.57	3.19	2.08	1.96
(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)	4,484.19	4,426.93	4,485.06	4,484.19	4,485.06	4,376.77
(h)	Net profit after tax from continuing & discontinued operations (Rs in Crores)	79.31	47.71	14.29	127.02	44.56	(23.75)
(i)	Basic earnings per share - Continuing and discontinued operations	7.17	4.32	1.28	11.50	4.01	(2.15)
(j)	Diluted earnings per share - Continuing and discontinued operations	7.13	4.29	1.27	11.42	3.98	(2.15)
(k)	Current Ratio (in times) Current Assets / Current Liabilities	1.04	1.06	1.26	1.04	1.26	1.19
(l)	Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities)	2.75	2.64	2.18	2.75	2.18	2.51
(m)	Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable	0.53%	0.47%	0.01%	0.86%	0.02%	7.95%
(n)	Current Liability Ratio (in times) Current Liabilities / Total Liabilities	0.63	0.62	0.58	0.63	0.58	0.56
(o)	Total Debts to Total Assets (in times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings + Lease Liabilities) / Total Assets	0.33	0.33	0.32	0.33	0.32	0.32
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	11.54	6.90	6.46	15.46	12.47	25.07
(q)	Inventory turnover (in times) (not annualized) Cost of goods sold / Average Inventory (excluding Real Estate inventory)	0.99	0.86	0.91	1.80	1.87	3.91
(r)	Operating Margin (%) (including discontinued operations) Operating Profit / Revenue	10.94%	4.37%	2.35%	7.95%	3.11%	2.91%
(s)	Net Profit Margin after exceptional item (%) (including discontinued operations) Net Profit after exceptional items (net of tax expense) / Revenue	8.82%	6.33%	1.52%	7.68%	2.43%	-0.67%
(t)	Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) / Revenue	8.82%	6.33%	1.52%	7.68%	2.43%	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	-	5.17	2.63

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



Place : Mumbai
Date : 28.10.2025

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



(R. K. Dalmia)
Managing Director
DIN 00040951

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 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") which includes the 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 ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (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 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 and 52 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 Estates Private Limited)
- c. Birla Tisya LLP (subsidiary of Birla Estates Private Limited)
- d. Birla Arnaa LLP (subsidiary of Birla Estates Private Limited)
- e. Vypak Properties Private Limited (subsidiary of Birla Estates Private Limited)
- f. Ekamaya Properties Private Limited (subsidiary of Birla Estates Private Limited)
- g. Tarusa Properties Private Limited (subsidiary of Birla Estates Private Limited)
- h. Unnatam Properties Private Limited (subsidiary of Birla Estates Private Limited)
- i. Isira Realcon Private Limited (formerly known as Adyasha Properties Private Limited) (subsidiary of Birla Estates Private Limited)
- j. Vibhavya Properties Private Limited (subsidiary of Birla Estates Private Limited)
- k. CTIL Community Welfare Foundation



**Aditya Birla Real Estate Limited
(Formerly known as Century Textiles and Industries Limited)**

Page 2 of 2

B. Joint Venture

- a. Birla Advanced Knits Private Limited
Vardhita Properties Private Limited (formerly known as Birla Century Exports Private Limited) (Joint Venture of Birla Estates 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 and other unaudited financial information in respect of:
- 1 subsidiary, whose interim financial results and other financial information reflect total assets of Rs. 0.00 crore as at September 30, 2025, and 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 ended September 30, 2025 and the period ended on that date respectively and net cash outflows of Rs. 0.00 crore for the period from April 01, 2025 to September 30, 2025.

The unaudited interim financial results and other unaudited financial information of the 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 these subsidiary, is based solely on such unaudited interim 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 above is not modified with respect to our reliance on 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: 25049365BMOBAI6269

Mumbai

October 28, 2025

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, 2025
CIN : L17120MH1897PLC000163 , Phone : +91-022-24957000 , Fax : +91-22-24309491, +91-22-24361980
Website : www.adityabirlarealestate.com Email : ctil.ho@adityabirla.com

Particulars	Quarter Ended			Six Month Ended		(Rs. in Crores)
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
CONTINUING OPERATIONS						
1 Income from Operations						
(a) Sales	96.77	144.21	261.68	240.98	610.64	1,203.37
(b) Other operating income	1.07	1.35	4.70	2.42	9.03	15.51
2 Other Income (Refer Note 3)	15.39	11.85	9.44	27.24	21.39	38.45
3 Total Income (1 + 2)	113.23	157.41	275.82	270.64	641.06	1,257.33
4 Expenses						
(a) Cost of land, construction, other related real estate development cost and other cost	43.29	73.23	147.45	116.52	353.47	739.92
(b) Changes in inventories of finished goods and work-in-progress	0.10	(1.95)	0.04	(1.85)	(1.01)	2.08
(c) Employee benefits expense	59.67	50.38	43.43	110.05	80.82	171.54
(d) Finance cost	17.73	7.06	15.49	24.79	26.49	45.75
(e) Depreciation and amortisation expenses	15.73	15.50	15.74	31.23	31.86	63.79
(f) Other expenditures	64.87	63.82	48.54	128.69	113.95	275.75
Total expenses (a to f)	201.39	208.04	270.69	409.43	605.58	1,298.83
5 Profit / (Loss) before tax and share of profit / (loss) of joint venture (3 - 4)	(88.16)	(50.63)	5.13	(138.79)	35.48	(41.50)
6 Share of Loss of Joint Venture	(3.67)	(2.47)	-	(6.14)	(7.92)	(13.53)
7 Profit / (Loss) before exceptional items and tax (5 + 6)	(91.83)	(53.10)	5.13	(144.93)	27.56	(55.03)
8 Exceptional items (Refer Note 2)	-	-	-	-	-	(123.97)
9 Profit / (Loss) before tax from continuing operations (7 + 8)	(91.83)	(53.10)	5.13	(144.93)	27.56	(179.00)
10 Tax expenses of continuing operations						
Current Tax	8.44	13.00	34.38	21.44	48.90	86.18
Tax pertaining to earlier years	-	-	-	-	-	1.08
Deferred Tax	(27.17)	(18.80)	(27.97)	(45.97)	(30.03)	(117.52)
11 Net Profit / (Loss) for the period / year from continuing operations (9 - 10)	(73.10)	(47.30)	(1.28)	(120.40)	8.69	(148.74)
DISCONTINUED OPERATIONS (Refer Note 4)						
12 Profit / (Loss) before tax from discontinued operations (Refer Note 5)	86.19	31.52	6.57	117.71	17.98	(13.38)
13 Tax expenses of discontinued operations	(30.91)	(11.30)	(2.47)	(42.21)	(6.50)	4.68
14 Net Profit / (Loss) for the period / year from discontinued operations	55.28	20.22	4.10	75.50	11.48	(8.70)
15 Net Profit / (Loss) for the period / year (11+ 14)	(17.82)	(27.08)	2.82	(44.90)	20.17	(157.44)
16 (a) Other comprehensive income - Continuing operations						
(i) Items that will not be reclassified to profit or loss	(2.09)	(1.19)	27.15	(3.28)	113.43	69.80
(ii) Income tax on above	0.19	0.23	12.76	0.42	(7.44)	(6.84)
(a) Other comprehensive income - Discontinued operations						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(5.32)
(ii) Income tax on above	-	-	-	-	-	1.86
Total Other Comprehensive Income / (Loss) for the period / year (a + b)	(1.90)	(0.96)	39.91	(2.86)	105.99	59.50
17 Total Comprehensive Income / (Loss) for the period / year (15 + 16)	(19.72)	(28.04)	42.73	(47.76)	126.16	(97.94)
Profit / (Loss) for the period / year attributable to:						
Owners of the Company	(15.74)	(25.47)	2.58	(41.21)	10.36	(161.28)
Non-controlling Interest	(2.08)	(1.61)	0.24	(3.69)	9.81	3.84
Other comprehensive Income / (Loss) attributable to:						
Owners of the Company	(1.90)	(0.96)	39.91	(2.86)	105.99	59.50
Non-controlling Interest	-	-	-	-	-	-
Total comprehensive Income / (Loss) attributable to:						
Owners of the Company	(17.64)	(26.43)	42.49	(44.07)	116.35	(101.78)
Non-controlling Interest	(2.08)	(1.61)	0.24	(3.69)	9.81	3.84
18 Paid-up equity share capital (Face Value : Rs. 10/- per share)	111.69	111.69	111.69	111.69	111.69	111.69
19 Other Equity						3,728.57
20 Earnings Per Share in Rs. (not annualised)						
Basic earnings per share - Continuing operations	(6.43)	(4.13)	(0.14)	(10.56)	(0.10)	(13.46)
Diluted earnings per share - Continuing operations	(6.43)	(4.13)	(0.14)	(10.56)	(0.10)	(13.46)
Basic earnings per share - Discontinued operations	5.00	1.83	0.37	6.83	1.03	(0.78)
Diluted earnings per share - Discontinued operations	5.00	1.83	0.37	6.83	1.03	(0.78)
Basic earnings per share - Continuing and discontinued operations	(1.43)	(2.30)	0.23	(3.73)	0.93	(14.24)
Diluted earnings per share - Continuing and discontinued operations	(1.43)	(2.30)	0.23	(3.73)	0.93	(14.24)

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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, 2025

Particulars	(Rs. in Crores)					
	Quarter Ended			Six Month Ended		Year Ended
	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1 Segment Revenue (Sales)						
(a) Real Estate	83.14	130.26	248.91	213.40	582.84	1,142.98
(b) Others	13.79	14.08	12.92	27.87	28.09	60.95
Total	96.93	144.34	261.83	241.27	610.93	1,203.93
Less: Inter Segment Revenue	0.16	0.13	0.15	0.29	0.29	0.56
Sales from continuing operations	96.77	144.21	261.68	240.98	610.64	1,203.37
Add: Sales from discontinued operations						
(c) Pulp and Paper (Refer Note 4)	821.37	678.76	854.17	1,500.13	1,640.64	3,147.90
(d) Textiles	-	-	19.05	-	37.40	40.87
Total sales						
(Continuing and discontinued operations)	918.14	822.97	1,134.90	1,741.11	2,288.68	4,392.14
2 Segment Results						
Profit / (Loss) after depreciation but before finance costs and exceptional items						
(a) Real Estate (Refer Note 2)	(72.66)	(43.96)	21.02	(116.62)	54.82	(180.07)
(b) Others	8.09	8.91	7.96	17.00	17.74	35.82
Sub - Total	(64.57)	(35.05)	28.98	(99.62)	72.56	(144.25)
(Add) / Less :						
i. Finance Costs (continuing operations)	17.73	7.06	15.49	24.79	26.49	45.75
ii. Other un-allocable expenditure net of un-allocable income (continuing operations)	9.53	10.99	8.36	20.52	18.51	(11.00)
Profit / (Loss) Before Tax (continuing operations)	(91.83)	(53.10)	5.13	(144.93)	27.56	(179.00)
Gain/(Loss) from discontinued operations (Net of finance cost)						
(c) Pulp and Paper (Refer Note 4)	86.34	24.15	21.33	110.49	49.03	28.27
(d) Textiles	(0.15)	7.37	(14.76)	7.22	(31.05)	(41.65)
Total Profit / (Loss) Before Tax						
(Continuing and discontinued operations)	(5.64)	(21.58)	11.70	(27.22)	45.54	(192.38)
3 Segment Assets						
(a) Real Estate	11,600.51	11,116.30	8,781.55	11,600.51	8,781.55	10,733.82
(b) Others	201.47	218.89	218.32	201.47	218.32	206.38
	11,801.98	11,335.19	8,999.87	11,801.98	8,999.87	10,940.20
(c) Pulp and Paper (Refer Note 4)	3,078.83	3,015.73	3,094.30	3,078.83	3,094.30	2,979.35
(d) Textiles	70.66	71.04	226.40	70.66	226.40	140.80
(e) Unallocable Assets	2,232.60	2,096.22	1,618.11	2,232.60	1,618.11	2,472.82
Total Assets	17,184.07	16,518.18	13,938.68	17,184.07	13,938.68	16,533.17
4 Segment Liabilities						
(a) Real Estate	6,631.15	6,260.11	3,584.56	6,631.15	3,584.56	6,163.08
(b) Others	638.08	535.65	680.26	638.08	680.26	543.98
	7,269.23	6,795.76	4,264.82	7,269.23	4,264.82	6,707.06
(c) Pulp and Paper (Refer Note 4)	416.47	476.10	433.14	416.47	433.14	498.06
(d) Textiles	11.39	12.92	70.09	11.39	70.09	27.92
(e) Unallocable Liabilities	5,689.74	5,397.84	5,063.30	5,689.74	5,063.30	5,411.86
Total Liabilities	13,386.83	12,682.62	9,831.35	13,386.83	9,831.35	12,644.90

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MUMBAI



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Notes :

- 1 The above consolidated unaudited financial results of Aditya Birla Real Estate Limited (formerly known as Century Textiles and Industries Limited) ("the Holding Company"), subsidiaries and its Joint Ventures ("the group") for the quarter and six months ended September 30, 2025 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 28, 2025.
- 2 The Holding Company has disclosed exceptional items for the year ended March 31, 2025 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 like common utility, shared manpower & integrated operations with Siro yarn spinning were lost, hence entity became non-viable and the said JV business operations had been stopped. 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 provision aggregating to Rs. 81.08 Cr.
During the quarter ended June 30, 2025, the Holding Company has made contribution towards its liabilities in JV Rs. 89 Cr.
 - b The Holding Company was entitled to Worli West Colony comprises C. S. No. 1,546 leasehold land admeasuring 25,543.68 sq mtrs (equivalent to 6.31 acres). Holding Company had filed a writ Petition before the High Court of Bombay seeking a formal conveyance of the land in its favor. The Hon'ble High Court of Bombay had passed a judgment dated March 14, 2022 inter alia directing MCGM to execute a formal conveyance in favor of the Holding Company. MCGM filed an appeal in the Hon'ble Supreme Court against the said High Court Judgement and the Hon'ble Supreme Court had allowed the said Appeal. Pursuant to Supreme Court Judgement the holding company had surrendered a land parcel to local authority, and as a result the holding company had written off Rs. 42.89 Cr. pertaining to the said property.
- 3 Other income includes interest on Income Tax refund pertaining to earlier years for the quarter ended September 30, 2025 Rs. 2.47 Cr., Six months ended September 30, 2025 Rs. 3.67 Cr., quarter ended June 30, 2025 Rs. 1.20 Cr., quarter ended September 30, 2024 Nil, Six months ended September 30, 2024 Rs. 3.87 Cr. and year ended March 31, 2025 Rs. 4.61 Cr.
- 4 Pursuant to approval of Board of Directors ("Board") of the Holding Company at their meeting held on March 31, 2025, the Holding Company had executed a business transfer agreement (BTA) with the ITC Ltd. for sale and transfer of the Holding Company's pulp and paper undertaking operated under the name of Century Pulp and Paper. As the operations are discontinued, the financial results of the Holding Company for the comparative periods and for the quarter and six months ended September 30, 2024 have been presented accordingly.
The Holding Company is in the process of satisfying conditions precedent in accordance with the BTA.
- 5 The Holding Company recorded profit for quarter ended September 30, 2025 Rs. 2.52 Cr., for six months ended September 30, 2025 Rs. 20.26 Cr. and for quarter ended June 30, 2025 Rs. 17.74 Cr. from the sale of property, plant, and equipment of the Textile business, which has been disclosed under "Discontinued Operations" in the financial results.
- 6 During the year ended March 31, 2025 the Nomination and Remuneration Committee ("Committee") of the Board of Directors of the Holding Company had granted 42,439 Stock Options (ESOP's) under the CTIL Employee Stock Option Scheme 2023 ('the Scheme') and 83,780 Employee stock options had been exercised. No stock option (ESOP's) has been granted however, 17,563 options have been exercised during the quarter and six months ended September 30, 2025.
- 7 In view of discontinuation of its textile business operations and proposed divestment of its paper & pulp business and as per operating results reviewed by the chief operating decision makers, the management has two reportable segments as follows :
 - (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.

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8 Consolidated statement of Assets and Liabilities

Sr. No.	Particulars	(Rs. in Crores)	
		As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
	ASSETS		
	Non-current assets		
	Property, plant and equipments	651.03	671.26
	Capital work-in-progress	44.55	24.17
	Investment property	721.30	736.31
	Investment property under development	32.84	23.09
	Intangible assets	6.78	6.75
	Intangible assets under development	1.77	2.13
	Financial assets		
	Investments	649.55	672.12
	Others	68.67	24.19
	Deferred tax assets (Net)	315.51	254.74
	Advance tax (net of provisions)	112.83	92.74
	Other non-current assets	6.66	6.88
	Total Non Current Assets (A)	2,611.49	2,514.38
	Current assets		
	Inventories	9,486.94	8,943.40
	Financial assets		
	Current Investments	478.68	412.63
	Trade receivables	15.96	104.65
	Cash and cash equivalents	681.42	871.55
	Other bank balances	44.60	129.07
	Others	27.75	45.77
	Other current assets	755.46	536.35
	Total Current Assets (B)	11,490.81	11,043.42
	Assets classified as held for sale (C)	3,081.77	2,975.37
		14,572.58	14,018.79
	TOTAL ASSETS (A + B + C)	17,184.07	16,533.17
	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	111.69	111.69
	Other equity	3,667.73	3,728.57
	Non controlling interest	17.82	48.01
	Total Equity (A)	3,797.24	3,888.27
	Non-current liabilities		
	Financial liabilities		
	Borrowings	3,598.40	3,708.60
	Other financial liabilities	129.09	117.72
	Provisions	14.98	9.62
	Deferred tax liabilities (net)	85.95	49.93
	Other non-current liabilities	317.31	342.02
	Total Non Current Liabilities (B)	4,145.73	4,227.89
	Current liabilities		
	Financial liabilities		
	Borrowings	1,891.51	1,287.94
	Trade payables		
	1. total outstanding dues of micro enterprises and small enterprises	5.91	13.22
	2. total outstanding dues of trade payables other than micro and small enterprises	661.26	813.93
	Other financial liabilities	204.11	358.88
	Provisions	172.00	174.49
	Other current liabilities	5,869.20	5,254.41
	Total Current Liabilities (C)	8,803.99	7,902.87
	Liabilities directly associated with assets held for sale (D)	437.11	514.14
		9,241.10	8,417.01
	TOTAL EQUITY AND LIABILITIES (A + B + C + D)	17,184.07	16,533.17

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9 Consolidated Cash flow statement for the six months ended 30th September 2025

(Rs. in Crores)

Sr. No.	Particulars	Six Months Ended	
		30.09.2025 (Unaudited)	30.09.2024 (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT / (LOSS) BEFORE TAX FROM CONTINUING OPERATIONS	(144.93)	27.56
	NET PROFIT BEFORE TAX FROM DISCONTINUED OPERATION	117.71	17.98
	Add / (Less) :		
	Depreciation and Amortisation Expenses	37.17	109.74
	Loss / (gain) on sale of property plant and equipment and investment properties	(24.01)	(4.13)
	Allowance for credit loss	1.91	1.41
	Unrealized exchange (gain) / loss	(2.25)	0.63
	Bad Debt Written Off	0.54	-
	Interest income	(2.98)	(6.27)
	Employee Stock Option Expenses	4.02	6.16
	Gain on sale of investment (Realized and unrealized)	(11.84)	-
	Sundry Debit Balances written Off	2.56	-
	Share of loss of Joint Venture	6.14	7.92
	Impairment Provision for Inventory	13.07	2.49
	Interest expense	28.07	31.46
	Liabilities written back	(1.61)	(4.45)
	Dividend on investments	(2.85)	(7.78)
		47.94	137.18
	Working capital adjustments :		
	Decrease / (increase) in inventory	(453.74)	(3,004.31)
	Decrease / (increase) in trade receivables	109.18	11.91
	Decrease / (increase) in other financial assets	11.03	(17.78)
	Decrease / (increase) in other assets	(253.45)	(178.15)
	(Decrease) / increase in other financial liabilities	(75.46)	15.21
	(Decrease) / increase in trade payables	(269.57)	374.93
	(Decrease) / increase in provisions	2.95	2.13
	(Decrease) / increase in other liabilities	592.07	747.97
	Decrease / (increase) in other bank balance	74.63	(96.98)
		(262.36)	(2,145.07)
	Cash generated from operations	(241.64)	(1,962.35)
	Direct tax paid	(63.62)	(44.92)
	NET CASH FLOWS USED IN OPERATING ACTIVITIES	(305.26)	(2,007.27)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property plant and equipments, Investment properties and intangible assets	(128.06)	(40.13)
	Proceeds from sale of property plant and equipments and investment properties	28.46	6.08
	(Purchase) / sale of investments (net)	(39.01)	(130.37)
	Dividend on investments	2.85	7.78
	Interest received (finance income)	18.47	2.60
	NET CASH FLOWS USED IN INVESTING ACTIVITIES	(117.29)	(154.04)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Distribution to Non-controlling interest	(26.50)	(67.98)
	Proceeds from borrowings (net of processing fees)	420.00	1,048.37
	Repayment of borrowings	(176.96)	(10.00)
	Net proceeds / (repayment) of short term borrowings	220.87	987.40
	Issue of Treasury Shares	1.33	5.71
	Dividend paid	(22.35)	(55.59)
	Interest paid	(212.83)	(93.10)
	Lease liability paid	(0.99)	(1.21)
	NET CASH FLOWS FROM FINANCING ACTIVITIES	202.57	1,813.60
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(219.98)	(347.71)
	Cash and cash equivalents at the beginning of the period	799.37	312.33
	Cash and cash equivalents at the end of the period (refer reconciliation below)	579.39	(35.38)
	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 (Continuing and Discontinued Operations)	683.02	251.55
	Cash credit and overdraft facilities from banks (Continuing and Discontinued Operations)	(103.63)	(286.93)
	Balance as per cash flow statement	579.39	(35.38)

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10 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, 2025 (Consolidated):

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(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]	1.45	1.32	1.16	1.45	1.16	1.29
(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	0.12	(0.73)	2.99	0.06	3.72	0.62
(c)	Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period	0.90	(1.12)	1.66	0.25	2.70	0.01
(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)	3 797.24	3 835.56	4 107.33	3 797.24	4 107.33	3 888.27
(h)	Net profit after tax from continuing & discontinued operations (Rs in Crores)	(17.82)	(27.08)	2.82	(44.90)	20.17	(157.44)
(i)	Basic earnings per share - Continuing and discontinued operations	(1.43)	(2.30)	0.23	(3.73)	0.93	(14.24)
(j)	Diluted earnings per share - Continuing and discontinued operations	(1.43)	(2.30)	0.23	(3.73)	0.93	(14.24)
(k)	Current Ratio (in times) Current Assets / Current Liabilities	1.32	1.31	1.59	1.32	1.59	1.40
(l)	Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities)	1.16	1.13	0.97	1.16	0.97	1.10
(m)	Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable	0.39%	0.32%	0.01%	0.68%	0.02%	6.23%
(n)	Current Liability Ratio (in times) Current Liabilities / Total Liabilities	0.69	0.70	0.60	0.69	0.60	0.66
(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	0.31	0.34	0.32	0.34	0.30
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	8.85	5.15	7.47	12.92	14.46	24.65
(q)	Inventory turnover (in times) Cost of goods sold / Average Inventory (excl. Real Estate inventory)	1.07	1.00	1.60	2.00	3.35	7.44
(r)	Operating Margin (%) (including discontinued operations) Operating Profit / Revenue	-0.29%	-5.73%	1.59%	-2.86%	2.36%	-1.20%
(s)	Net Profit Margin after exceptional item (%) (including discontinued operations) Net Profit after exceptional items (net of tax expense) / Revenue	-1.92%	-3.25%	0.24%	-2.55%	0.87%	-3.54%
(t)	Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) / Revenue	-1.92%	-3.25%	0.24%	-2.55%	0.87%	-1.83%
(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	-	5.17	2.30

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

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[Signature]

**S R B C & CO LLP
MUMBAI**

Place : Mumbai
Date : 28.10.2025

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

[Signature]

**(R. K. Dalmia)
Managing Director
DIN 00040951**

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