

May 14, 2025

BSE Limited P.J. Towers, Dalal Street Fort, Mumbai 400001 Scrip code – 976038

Sub: Outcome of Board Meeting and Submission of Financial Results

Dear Sir/Madam,

Pursuant to the Regulations 52 and 51(2) read with Part B of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors, at its meeting held today i.e. on Wednesday, May 14, 2025, have *inter-alia* considered and approved the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2025 and took note of Audit Reports issued by Statutory Auditors, thereon.

Accordingly, please find enclosed herewith the following:

a) Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2025, along with Audit Reports thereon, including an unmodified opinion issued by KKC & Associates LLP, Chartered Accountants, Statutory Auditors of the Company.

The financial information, as required to be provided in terms of Regulation 52(4) of the Listing Regulations, forms part of the said Financial Results.

The said Financial Results were reviewed and recommended by the Audit Committee at its meeting held today.

- b) A statement indicating the utilisation of issue proceeds of non-convertible debentures, pursuant to Regulation 52(7) of the Listing Regulations along with statement confirming that there has been no material deviation in the use of issue proceeds of non-convertible debenture from the objects of the issue, as per Regulation 52(7A) of Listing Regulations, for the quarter ended March 31, 2025.
- c) Disclosure of Related Party Transactions pursuant to the provisions of the Listing Regulations for the half year ended March 31, 2025.

Aditya Birla Renewables Limited

Registered Office: A-4 Aditya Birla Centre, S K Ahire Marg, Worli, Mumbai – 400 030, Maharashtra, India T: +91 22 2499 5000 / 6652 5000 | F: +91 22 2499 5821, 6652 5821 E: <u>abrel@adityabirla.com | W: www.adityabirlarenewables.com</u> Administrative Office: Birla Aurora, 11th Floor, Dr. Annie Besant Road, Worli, Mumbai - 400 030, Maharashtra, India T: +91 22 2439 9220 / 6110 9720 Corporate Identity Number: U40300MH2015PLC267263



Further, in accordance with Regulation 52(8) of the Listing Regulations, the Company will be publishing the extract of Audited Financial Results of the Company for the quarter and financial year March 31, 2025, in the newspaper.

The meeting commenced at 5:15 p.m. and concluded at 6:40 p.m.

We request you to take this on record, and to treat the same as compliance with the applicable provisions of the Listing Regulations.

Thanking You

For Aditya Birla Renewables Limited

Amit Dodani Company Secretary and Compliance Officer Membership No.: ACS 22345

Aditya Birla Renewables Limited

Registered Office: A-4 Aditya Birla Centre, S K Ahire Marg, Worli, Mumbai – 400 030, Maharashtra, India T: +91 22 2499 5000 / 6652 5000 | F: +91 22 2499 5821, 6652 5821 E: <u>abrel@adityabirla.com | W: www.adityabirlarenewables.com</u> Administrative Office: Birla Aurora, 11th Floor, Dr. Annie Besant Road, Worli, Mumbai - 400 030, Maharashtra, India T: +91 22 2439 9220 / 6110 9720 Corporate Identity Number: U40300MH2015PLC267263 Chartered Accountants (formerly Khimji Kunverji & Co LLP)

Independent Auditor's report on annual standalone financial results of Aditya Birla Renewables Limited under Regulation 52 and Regulation 52(4) read with 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Aditya Birla Renewables Limited

Opinion

- 1. We have audited the accompanying annual standalone financial results of **Aditya Birla Renewables Limited** (hereinafter referred to as "the Company") for the year ended 31 March 2025, being submitted by the Company pursuant to the requirements of Regulation 52 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- 2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual standalone financial results:
 - 1. are presented in accordance with the requirements of the Listing Regulations in this regard; and
 - 2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') and other accounting principles generally accepted in India, of the net profit and Other Comprehensive Income and Other Financial Information for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standard on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the annual standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion on the annual standalone financial results.

Emphasis of Matter

4. We draw attention to Note No. 8 of the annual standalone financial results, regarding the impact of misappropriation of funds by an employee as identified by the Company during the financial year ended 31 March 2025.

Our opinion is not modified in respect of above matters.



Chartered Accountants (formerly Khimji Kunverji & Co LLP)

Management's responsibilities for the Annual Standalone Financial Results

- 5. These annual standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors is responsible for the preparation and presentation of these annual standalone financial results that give a true and fair view of the net profit after tax and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of the annual standalone financial results by the Directors of the Company, as aforesaid.
- 6. In preparing the annual standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
- 7. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

- 8. Our objectives are to obtain reasonable assurance about whether the annual standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual standalone financial results.
- 9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 1. Identify and assess the risks of material misstatement of the annual standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - 2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

Sunshine Tower, Level 19, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013, India T: +91 22 6143 7333 E: info@kkcllp.in W: www.kkcllp.in LLPIN: AAP-2267



Suite 52, Bombay Mutual Building, Sir Phirozshah Mehta Road, Fort, Mumbai 400001, India

Chartered Accountants (formerly Khimji Kunverji & Co LLP)

- 3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 4. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 5. Evaluate the overall presentation, structure and content of the annual standalone financial results, including the disclosures, and whether the annual standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- 10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

Date: 14 May 2025

- 12. Attention is drawn to the fact that the results for the corresponding quarter ended 31 March 2024, as reported in the annual standalone financial results, have been certified by the Company's Board of Directors and not been subject to review. Our opinion on the annual standalone financial results is not modified in respect of the above matters.
- 13. The annual standalone financial results include the result for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For KKC & Associates LLP Chartered Accountants (formerly Khimji Kunverji & Co LLP) Firm Registration Number: 105146W/W100621 25500 **Bharat Jain** Chartered C Accountants Partner ICAI Membership No: 100583 UDIN: 25100583BMKXJH5679 Place: Mumbai



Aditya Birla Renewables Limited CIN: U40300MH2015PLC267263 Registered office: A-4, Aditya Birla Centre S. K. Ahire Marg, Worli, Mumbai 400030 T: +91 22 2499 5000 / 6652 5000 | E: abrel@adityabirla.com | W: www.adityabirlarenewables.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2025

		1	Quarter ended	·	(₹ in †akhs) Year ended		
Sr. No.	Particulars	31st March 25 [Refer note : 11]	31st December 24	31st March 24 [Refer note : 11]	31st March 25	31st March 24	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
1	Іпсоле						
•	(a) Revenue from operations	11,732.05	9,590.84	4,485.78	37,893,45	16.315.64	
	(b) Other income (Refer note 7)	4,646.90	4,952.15	1,213.43	13,090.98	3,402.52	
	Total income	16,378.95	· · · ·	5,699.21	50,984.43	<u> </u>	
2	F						
- 2	Expenses	005 50			040.01		
	(a) Operation and maintenance expenses	235.58	· -	326.77	946.61	978.04	
	(b) Employee benefit expenses	2,160.92	1,421.52	1,098.95	6,762.31	3,534.52	
	(c) Finance costs	7,867.25		3,908.20	24,956.27	11,816.45	
	(d) Depreciation and amortisation expenses	1,125.68	I ' I	1,005.55	4,465.00	4,000.49	
	(e) Other expenses (Refer note 8)	981.13		1,429.31	2,95 <u>1.51</u>	3,057.36	
	Total expenses	12,370.56	11,061.92	7,768.78	40,081.70	23,386.86	
3	Profit / (Loss) for the period / year before tax (1-2)	4,008.39	3,481.07	(2,069.57)	10,902.73	(3,668.70)	
4	Tax expenses		-	., ,	ŕ		
	Current tax	-	-	8.53	-	8.53	
	Earlier year tax		-		32.48	-	
	Deferred tax charge / (credit)	1,527.50	381.09	(422.78)	2,558.25	(657.55)	
	Total tax expenses	1,527.50		(414.25)	2,590.73	(649.02)	
5	Profit / (Loss) for the period / year after tax (3-4)	2,480.89	3,099.98	(1,655.32)	8,312.00	(3,019.68)	
5	Other Comprehensive Income / (Loss) for the period / year						
, v	(a) Items that will not be reclassified to Profit or Loss						
	i.) Remeasurement gains on defined benefit plans	5.42		(1.02)	5.42	(1.02)	
	ii.) Income tax effect relating to items that will not be reclassified to Profit or Loss	(1.36)	-	0.26	(1.36)	0.26	
	(b) Items that will be reclassified to Profit or Loss	(1.30)	-	0.20	(1.36)	0.20	
	i.) Net movement on cash flow hedge			0.01		13.08	
	ii.) Income tax effect relating to items that will be reclassified to Profit or Loss	· · · · ·	-		-		
	Other comprehensive income for the period / year	4.06		(0.01) (0.76)	4.06	(3.30)	
	Comprenensive income for the period) year		-	(01.0) 	4.00	a.02	
7	Total comprehensive income / (loss) for the period / year (5+6)	2,484.95		(1,656.08)	8,316.06	(3,010.66)	
8	Paid-up equity share capital (Face value of ₹ 10 per share)	85,571.95	85,571.95	83,305.15	85,571.95	83,305.15	
9	Other equity (excluding Revaluation Reserve)				5,046.54	(3,269.53)	
10	Earnings per equity share of ₹ 10 each (Not annualised)			1			
	Basic and diluted (₹)	0.29	0.36	(0.20)	0.97	(0.36)	
	See accompanying notes to Financial results	0.23	0.00	(0.20)	0.37	(0.30)	







Aditya Birla Renewables Limited CIN: U40300MH2015PLC267263

Registered office: A-4, Aditya Birla Centre S. K. Ahire Marg, Worli, Mumbai 400030 T: +91 22 2499 5000 / 6652 5000 | E: abrel@adityabirla.com | W: www.adityabirlarenewables.com

NOTE 1 - STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Particulars 31st March 25 31st March 24 ASSETS (Audited) (Audited) Non current assets Property, Flent and Equipment 122,183,46 105,111. Other Intangible Assets 2,383,67 1527. Other concurrent assets 2,362,97,73 100 772. IO Trade rockwaldee 1,357,72 215,919. Current assets 756,915,93 - IO Intoic rockwaldee 1,377,72 1332. IO Trade rockwaldee 1,358,95 4,377. IO Trade rockwaldee 1,358,95 1,317.72 <				(< in lakh	
KSETS (Audited) (Audited) ASSETS (Audited) (Audited) Mon current asets 102,163,46 100,511 Proceny, Plant and Equipment 192,724 21, Other intrapide Asets 2,333,67 1,527,73 Financial assets 2,333,67 1,527,73 (i) investments 150,977,37 107,722 (ii) investments 2,55,624,27 216,916 (iii) other financial assets 255,223 75, Total for concivables 3,53,62 332,23,332 (ii) Investments 1,53,556 4,327,72 1,332,23,332 (ii) Cash and cash equivalents 1,55,556 4,327,72 1,332,23,333 (iii) Cash and cash equivalents 1,55,556 4,327,72 1,332,23,333 (iii) Cash and cash equivalents 1,55,556 4,327,72 1,332,23,333 (iv) Cash and cash equivalents 1,52,64,24 4,956, 1,24,44,47,138,44 (iv) Cash and cash equivalents 1,52,64,24 4,956, 1,24,24,24 4,956, Current iassets 2,24,271	Sr.	Particulars			
ASSETS Inc.current assets 102,163,46 105,111. Other Intraglible Assets 2,24,27. 21. 111. Intraglible Assets 2,33,67 1,527. 1,527. Right Ouse assets 100,016. 100,016. 100,016. (i) Investments 100,016. 2,33,67 1,527. (i) Investments 100,016. 2,33,67 1,527. (ii) Investments 100,016. 2,36,67 1,527. (iii) Other Inancial assets 2,35,67 3,82. 3,82. Cold Non current assets 2,36,87. 2,36. 7,81. 3,82. (iii) Investments 7,58.16. 1,377.72 1,332. 1,32	lo,				
Non current assets 102,183,46 102,183,46 Property Plent and Equipment 99,78 - Right of use assets 99,78 - Financial assets 233,657 1527.7 (i) Investments 130,977.37 107,722. (i) Investments 326,244 100. (ii) Other intracial assets 255,29 75. Other non current assets 255,247 215,049. Current assets 256,294.27 216,049. (i) Investments 75,815,83 - (i) Investments 1,377.72 1,332. (ii) Cash and cash equivalents 1,352,85 4,322. (ii) Cash and cash equivalents 1,352,85 4,322. (ii) Other financial assets 11,22,66.0 49,177.72 (ii) Other financial assets 11,22,66.0 49,177.72 (ii) Other financial assets 10,24,86.2 49,86. Current Tax Assets (not) 2,242.71 344. Other countal assets 210,548.72 61,445. Equity AND LABIL(TITES 246,64,42.99 <			(Audited)	(Audited)	
Procey: Process: 102.183.46 105.111. Other intragible Assets 27.24 21. Intragible Assets 2.333.67 5.727. Right of use assets 2.333.67 1.527. I) Incercorecivables 2.333.67 1.527. II) Incercorecivables 2.333.67 1.527. III) Incercorecivables 2.352.82 7.5 Other non-current assets 2.353.62 3.82 Current assets 2.352.82 7.5 III) Investments 1.557.77 2.15,919. III) Investments 1.377.72 1.332. III) Investments 1.558.68 4.372. III) Investments 1.558.68 4.972. IV) Toor nocolvables 1.542.42 4.966. UP Toor nocolvables 1.542.42 4.966. UP Toor nocolvables 2.10,548.72 61.845. Total Assets 2.00,548.72 61.845. Total Assets 2.00,548.72 61.845. Total Assets 2.00,548.72 67.84.85. Equily s					
Chter intengible Assets 27.24 21. Intengible Assets 99.78 - Right of use assets 2,333.67 1.527. Financial assets 150,977.37 107.722. (I) Investments 150,977.37 107.722. (I) Investments 150,977.37 107.722. (I) Investments 150,977.37 107.722. (I) Investments 255.29 75. Current assets 255.29 75. Current assets 75.816.93 - (I) Investments 75.816.93 - (I) Investments 158.56 43.77.72 13.322. (I) Investments 158.56 43.77.72 13.322. (IV) Corres 11.126.60 49.172. (IV) Corres 11.226.60 44.9172. (V) Other financial assets 2.328.85 1.204. 4.956. 1.204. 4.956. Current assets 2.109.484.72 61.845. 5.43.92. 61.845. 1.527.67.856. 3.305. Current tassets (net) 2.34.27.11 384.	1				
Interglibé Assets Under Development 99.78					
Right of use assets 2,333.67 1,527. Financial assets 150,977.37 100,772.2 (i) Trade receivables 32.24 180. (ii) Other financial assets 256.29 75. Other non current assets 355.62 382. Current assets 256.29.47 215,049. (ii) Other financial assets 75.815.83 - (ii) Trade receivables 1,377.72 1,332. (ii) Cash and cash equivalents 1,365.56 4,372. (iii) Cash and cash equivalents 2,366.85 1,204. (iii) Cash and cash equivalents 2,366.85 1,204. (iii) Cash and cash equivalents 2,366.85 1,204. (iii) Other financial assets 2,206.85 1,204. Current assets 210,546.72 64.484. Total Assets (nel) 2,242.71 384. Other current assets 210,546.72 64.484. Total Assets 210,546.72 64.484. Total Assets 210,546.74 63.305. Total Assets 210,546.74 63				21.5	
Financial assets 150,977.37 107,722 (i) Trade receivables 32,84 190, (ii) Other financial assets 235,62 32,24 Current assets 235,62 32,24 Current assets 236,29,4,27 215,019, Current assets 256,294,27 215,019, Current assets 75,815,33 - (i) Investments 75,815,33 - (ii) Trade receivables 1,377,72 1,332, (ii) Cash and cash equivalents 2,366,85 1,204, (i) Other financial assets 111,226,61,444,916, 49,917, (iv) Loaries 111,226,61,445,91 2,242,71 334, Other current assets 210,545,72 61,845, 105,857,95 63,305, Current Tax Assets 210,545,72 61,845,72 61,845,72 61,845,73 33,205,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95 63,305,71,95				-	
(i) investments 150.977.37 107,722. (ii) Trade receivables 32.24 150. (iii) Other financial assets 235.22 75. Other fond current assets 235.22 75. Current assets 256.294.27 215.049. Current assets 75.815.93			2,383.67	1,527.2	
(i) Trade receivables 32.84 180. (ii) Other financial assets 256.29 75. Current assets 256.29 75. Current assets 256.29 75. Current assets 256.29 75. Current assets 256.29.427 215.049. Current assets 137.77.2 1332. (i) Investments 13.77.72 1332. (ii) Cash and cash equivalents 13.58.56 4.372. (ii) Cash and cash equivalents 2.366.25 1.204. (i) Other financial assets 2.366.25 1.204. (i) Other dassets 2.366.25 1.204. (ii) Other dassets 2.366.25 1.204. (ii) Other dassets 2.366.25 1.204. (ii) Other dassets 2.366.25 1.204. Other current assets 2.246.27 384. Other current assets 2.246.27 384. Other current assets 2.266.56 1.3259. Total Accurrent assets 2.266.56 1.3259. Total Acurent assets <td></td> <td></td> <td>450.077.07</td> <td></td>			450.077.07		
(ii) Other financial assets 256.29 75. Other non current assets 353.62 382. Financial assets 256,294.27 215,019. Current assets 76,810.593 - (i) Investments 76,815,93 - (ii) Investments 75,815,93 - (ii) Investments 75,815,93 - (iii) Investments 1,558,56 4,372. (iii) Other financial assets 1,558,56 4,372. (iv) Ioens financial assets 11,228,60 49,172. (iv) Other financial assets 2,242,71 334. Current Tax Assets (net) 2,242,71 334. Other Current assets 210,548,72 61,845. Total Current assets 210,548,72 61,845. Equity Mare capital 85,571.95 63,305. Cother Current assets 22,788,23 76,580. Equity Mare capital 85,571.95 63,305. Cother current liabilities 131,77,72 825. Provisions 507,19 388. <td< td=""><td></td><td></td><td></td><td></td></td<>					
Other non current assets 353.62 382. Total Non current assets 256,294.27 215,019. Financial assets 1,377.72 1,332. (i) Trade rocolvables 1,377.72 1,332. (ii) Trade rocolvables 1,377.72 1,332. (iii) Cash and cash equivalents 2,338.85 1,204. (v) Loans 111,226.60 49,172. (v) Other financial assets 2,236.85 1,204. (v) Cash and cash equivalents 2,236.85 1,204. (v) Cash 2,242.71 384. Other current assets 2,242.71 384. Solid Sol					
Total Non current assets 256,294.27 215,019. Current assets 75,815.93 - - (i) Investments 75,815.93 - - (ii) Cash and cash equivalents 1,377.72 1,332. - (iii) Cash and cash equivalents 1,558.85 4,372. - - (iii) Cash and cash equivalents 1,558.85 1,204. -					
Current assets 75,815,93 Financial assets 1,377,72 (ii) Trade recolvables 1,377,72 (iii) Cash and cash equivalents 2,368,85 (i) Other inancial assets 2,368,85 (iii) Cash and cash equivalents 2,368,85 (ii) Cash and cash equivalents 2,368,85 (ii) Cash and cash equivalents 2,368,85 (ii) Cash and cash equivalents 2,368,85 (i) Other financial assets 2,242,71 (ii) Cash and cash equivalents 2,242,71 (iii) Cash assets (net) 2,242,71 Other current assets 210,548,72 Current Tax Assets (net) 210,548,72 Contar Care Assets 210,548,72 Equity share capital 85,571,95 Cotter Equity 90,618,49 Bonowings 322,788,23 (i) Bonowings 327,712,75 (ii) Labellities 1,317,72 Bonowings 33,766,78 (ii) Donowings 33,766,78 (iii) Donowings 33,766,78 (iii) Donowings 33,766,78					
Financial assets 75,815,83 (i) Trade receivables 13,77,72 (ii) Trade receivables 13,555,56 (iii) Cash and cash equivalents 1,555,56 (iv) Dank balances other than cash and cash equivalents 2,366,85 (iv) Dank balances other than cash and cash equivalents 11,226,60 (iv) Dank balances other than cash and cash equivalents 12,428,42 (iv) Other financial assets 15,428,42 Current Tax Assets (net) 2,242,71 Other current assets 210,546,72 Equity State capital 210,546,72 Equity Assets 466,842.99 Equity Assets 30,005,504 Equity Assets 30,005,504 Equity State capital 85,571.95 B3,005,504 3,266,54 I.Labilities 30,016,49 Non current tiabilities 322,788,23 (i) Borrowings 322,788,23 (ii) Case Labilities 537,66 (ii) Labilities 537,66 (ii) Case Labilities 537,66 (iii) Case Labilities 537,66 (ii) Sorowings		Total Non Current assets	256,294.27	215,019.9	
(i) Investments 75,815,83 - (ii) Trade receivables 1,377,72 1,332 (iii) Trade receivables 1,552,55 4,372 (iii) Bank balances other than cash and cash equivalents 2,366,85 1,204 (i) U cans 1,12,226,60 49,172 (iv) Other financial assets 2,242,71 384 Current Tax Assets (net) 2,242,71 394 Other current assets 210,545,72 61,842 Total Current assets 210,545,72 61,842 Equity 646,842.96 276,865 EQUITY AND LLABILITIES 466,842.96 276,865 Equity 53,571.95 63,305 Total Current assets 22,786,23 76,580, Total Equity 5,645,54 326,551 Equity share capital 85,571,95 83,305 Total Equity 5,246,54 326,581 Ibilities 1,317,72 825 Total Equity 2,259,861 - Via Durant liabilities 2,376,78 116,230, (i) Borrowings 32,766,78 116,230, (ii) Lease Liabilit	2	Current assets			
(ii) Trade receivables 1,377.72 1,332 (iii) Cash and cash equivalents 1,555.56 4,372 (iv) Bank oblances other than cash and cash equivalents 2,366.85 1,204 (v) Loans 2,426.71 384 (vi) Other financial assets 11,226.60 49,172 (vi) Other financial assets 2,242.71 384 Current Tax Assets (nel) 2,426.71 394 Other current assets 210,546.72 61,845 EQUITY AND LIABILITIES 466,842.99 276,865 EQUITY AND LIABILITIES 466,842.99 276,865 Equity 5,046.54 (3,269 Cother equity 5,046.54 (3,269 Cother equity 5,046.54 (3,269 Incatal Explicities 1,317.72 825. Financial Explicities 1,317.72 825. Inabilities 1,317.72 825. (i) Borrowings 327,786.23 76,580 (ii) Case Liabilities (nel) 2,559.81 - (iii) Chase Liabilities 537,66 106.		Financial assets			
(iii) Cash and cash equivalents 1,558,56 4,372 (iv) Bank balances other than cash and cash equivalents 2,366,25 1,204 (v) Clears 2,366,25 1,204 (vi) Other financial assets 11,225,60 49,172 (vi) Other financial assets 15,428,42 4,996 Current Tax Assets (net) 2,242,71 334 Other Current assets 210,548,72 61,845 Total Current assets 210,548,72 61,845 Equity 5,046,54 (3,269 Equity share capital 85,571,95 83,305 Other current labilities 5,046,54 (3,269 Total Equity 5,046,54 (3,269 Total Equity 30,618,49 80,035 I abilities 1,317,72 825 Provisions 322,788,23 76,580 (i) Borrowings 327,917,77 825 (ii) Conservings 327,917,77 825 Provisions 327,917,77 77,774 Current liabilities 507,19 388 (ii) Bo		(i) Investments	75,815.93	-	
[W] Bank balances other than cash and cash equivalents 2.368.85 1.204. (W) Lears 111,226.60 49,172. (W) Other financial assets 2.242.71 384. Current Tax Assets (net) 2.242.71 384. Other current assets 2.10,548.72 61,845. Total Assets 210,548.72 61,845. EQUITY AND LIABILITIES 466,842.99 276,865. EQUITY AND LIABILITIES 466,842.99 276,865. EQUITY AND LIABILITIES 5.046.54 (3.269.) Total Assets 30,517.95 83.305. Corrent liabilities 5.046.54 (3.269.) Total Equity 90,618.49 80,035. Liabilities 1.317.72 825. Francial liabilities 1.317.72 825. Provisions 2.598.61 - Deferred tax liabilities 5.37.66 106. (I) Borrowings 5.37.66 106. (I) Borrowings 5.37.66 106. (I) Borrowings 5.37.66 106. (I) Tota		(ii) Trade receivables	1,377.72	1,332.1	
(v) Loans 111,226.60 49,172. (v) Other financial assets 15,428.42 4,986. Current Tax Assets (net) 2,224.21 334. Other current assets 210,548.72 61,845. Total Current assets 210,548.72 61,845. EQUITY AND LABILITIES 466,842.99 276,865. EQUITY AND LABILITIES 85,571.95 83,305. Equity 85,571.95 83,305. Coher equity 5,046.54 (3,269. Total Assets 90,618.49 80,035. Liabilities 90,618.49 80,035. Non current liabilities 11,17.72 825. Provisions 322,788.23 76,580. Other equity 2,559.61 1.317.72 825. Provisions 33,766.78 116,230. 116,230. Current liabilities 93,77,77,77. 77,774. Current liabilities 12,05 33. (i) Dearwings 12,05 33. 57.66 106. (ii) Tade payables 12,05 <		(iii) Cash and cash equivalents	1,558.56	4,372.7	
(vi) Other financial assets 15,428.42 4,986, Current Tax Assets (net) 2,242.71 334, Other Current assets 210,548.72 61,845, Total Current assets 210,548.72 61,845, Total Assets 466,842.99 276,865, EQUITY AND LABILITIES 466,842.99 276,865, Equity 85,571.95 83,305, Equity share capital 85,571.95 83,005, Other equity 90,618.49 80,035, I Labilities 90,618.49 80,035, I Labilities 11,317.72 825, Provisions 322,788.23 76,580, (i) Borrowings 322,788.23 76,580, (ii) Lease Liabilities 1,317.72 825, Provisions 507.19 388, Deferred tax liabilities 327,172.75 77,774, Current liabilities 537.66 106, (i) Borrowings 537.66 106, (ii) Cheer financial liabilities 537.66 106, (iii) Cheer financial liabil		(iv) Bank balances other than cash and cash equivalents	2,366.85	1,204.3	
Current Tax Assets (net) 2,242.71 384. Other current assets 531.93 391. Total Current assets 210,548.72 61,845. Total Assets 466,842.99 276,865. EQUITY AND LABILITIES 466,842.99 276,865. Equity 85,571.95 83,305. Other equity 5,046.54 (3,269. Total Equity 90,618.49 80,035. Liabilities 90,618.49 80,035. Non current liabilities 1,317.72 825. Provisions 322,788.23 76,580. (i) Borrowings 322,788.23 76,580. (ii) Lease Liabilities 1,317.72 825. Provisions 507.19 388. Deferred tax liabilities (net) 2,559.61 - Total Non current liabilities 537.66 106. (ii) Drowings 537.66 106. 101.777.774. Current liabilities 537.66 106. 101.142.22.21.01. (iii) Other financial liabilities 537.66 106.			111,226.60	49,172.	
Other current assets 531.93 391. Total Current assets 210,545.72 61,845. Total Assets 466,842.99 276,865. EQUITY AND LIABILITIES 85,571.95 83,305. Equity share capital 85,571.95 83,305. Other equity 5,046.54 (3,269. Total Equity 90,618.49 80,035. Ibilities 1,317.72 825. Francial liabilities 1,317.72 825. (i) Borrowings 322,788.23 76,580. (ii) Lease Liabilities 1,317.72 825. Provisions 507.19 368. Deferred tax liabilities 327,172.75 77,774. Current liabilities 33,766.73 116,230. (i) Borrowings 537.66 106. (ii) Derase Liabilities 537.66 106. (iii) Other financial liabilities 13,146.22 2,210. (iii) Other financial liabilities 13,295.15 165. Provisions 13,295.15 195.55 195.55		(vi) Other financial assets	15,428.42	4,986.9	
Total Current assets 210,548.72 61,842 Total Assets 466,842.99 276,865 EQUITY AND LABILITIES 85,571.95 83,305 Equity 85,571.95 83,305 Cote requity 5,046.54 (3,269) Total Equity 90,618.49 80,035 Liabilities 90,618.49 80,035 Non current liabilities 1,317.72 825 Provisions 322,788.23 76,580 (i) Borrowings 322,788.23 76,580 (ii) Itase Liabilities 1,317.72 825 Provisions 507.19 368 Deferred tax liabilities (net) 2,559.81 - Total Non current liabilities 33,766.78 116,230 Financial liabilities 537.66 106 (ii) Trade payables 537.66 106 a Total outstanding dues of micro and small enterprises 1205 33 b. Total outstanding dues of creditors other than micro and small enterprises 13,146.22 2,210 Other current liabilities 13,146.22 2		Current Tax Assets (net)	2,242.71	384.	
Total Assets 466,842.99 276,865. EQUITY AND LIABILITIES 85,571.95 83,305. Equity share capital 85,571.95 83,305. Cher equity 5,046.54 (3,269. Total Kasets 90,618.49 80,035. Liabilities 90,618.49 80,035. Liabilities 1.317.72 825. Fronsial liabilities 1.317.72 825. Provisions 322,788.23 76,580. Deferred tax liabilities (net) 2,559.61 1.317.72 Total Mo current liabilities 2,559.61 1.317.72 Current liabilities 1.317.75 77,774. Current liabilities 5.37.66 106. (i) Dorowings 33,766.78 116,230. (ii) Cher current liabilities 5.37.66 106. (ii) Other tinancial liabilities 13,146.22 2.210. (iii) Other tinancial liabilities 13,146.22 2.210. (iii) Other tinancial liabilities 13,146.22 2.210. Other current liabilities 13,146.22 2.210		Other current assets	531.93	391.4	
EQUITY AND LUABILITIES Equity share capital 85,571.95 83,305. Coher equity 5,046.54 (3,269. Total Equity 90,618.49 80,935. Liabilities 1,317.72 825. Frovisions 322,788.23 76,580. Deferred tax liabilities (net) 2,259,81 - Total Non current liabilities 327,172.75 77,774. Current liabilities 33,766.78 116,230. (i) Derowings 33,766.78 116,230. (ii) Char financial liabilities 537.66 100. (iii) Other financial liabilities 537.66 100. (iii) Other financial liabilities 12.05 33. b. Total outstanding dues of micro and small enterprises 140.43 201. (iii) Other financial liabilities 13,146.22 2,210. Other current liabilities 13,359.15 165. Provisio		Total Current assets	210,548.72	61,845.0	
Equity 85,571.95 83,305. Other equity 5,046.54 (3,269. Total Equity 90,618.49 80,035. Llabilities 90,618.49 80,035. Llabilities 90,618.49 80,035. Liabilities 90,618.49 80,035. (i) Borowings 322,788.23 76,580. (ia) Lease Liabilities 1,317.72 825. Provisions 507.19 368. Deferred tax liabilities (net) 2,559.61 - Total Non current liabilities 327,172.75 77,774. Current liabilities 33,766.78 116,230. (ia) Lease Liebilities 537.66 106. (i) Tade payables 12,05 33. a. Total outstanding dues of micro and small enterprises 140,43 201. (iii) Other financial liabilities		Total Assets	466,842.99	276,865.0	
Equity share capital 85,571.95 83,305. Other equity 5,046.54 (3,269.) Total Equity 90,618.49 80,035. Liabilities 90,618.49 80,035. Non current liabilities 322,788.23 76,580. (i) Borrowings 322,788.23 76,580. (ia) Lease Liabilities (net) 1,317.72 825. Provisions 507.19 368. Deferred tax liabilities (net) 2,559.81 - Total Non current liabilities 327,172.75 77,774. Current liabilities 33,766.78 116,230. (ia) Lease Liebilities 537.66 106. (i) Borrowings 12,05 33. a. Total outstanding dues of micro and small enterprises 12,05 33. b. Total outstanding dues of creditors other than micro and small enterprises 13,146.22 2,210. Other current liabilities 13,39.15 165. Provisions 89.46 106. Total Equity 49,051.75 119,055. Provisions 89.46		EQUITY AND LIABILITIES			
Other equity5,046.54(3,269.Total Equity90,618.4980,035.Llabilities90,618.4980,035.Non current liabilities90,618.4980,035.(i) Borrowings322,788.2376,580.(ia) Lease Liabilities1,317.72825.Provisions507.19368.Deferred tax liabilities (net)2,559.61-Total Non current liabilities327,772.7577,774.Current liabilities33,766.78116,230.(ia) Lease Liebilities537.66106.(ii) Dorrowings537.66106.(iii) Trade payables13,146.222,210.a. Total outstanding dues of micro and small enterprises140.43201.(iii) Other financial liabilities13,146.222,210.Other current liabilities1,359.15165.Provisions89.46106.Total Current liabilities49,051.75119,055.Total Liabilities33,766.29119,055.	1				
Total Equity90,618.4980,035.LlabilitiesNon current liabilities80,035.Non current liabilities1,317.72825.Financial liabilities1,317.72825.(ia) Lease Liabilities507.19368.Provisions507.19368.Deferred tax liabilities (net)2,559.61-Total Non current liabilities327,172.7577,774.Current liabilities33,766.78116,230.(i) Borrowings33,766.78116,230.(ii) Carae payables537.66106.(iii) Trade payables12.0533.b. Total outstanding dues of micro and small enterprises140.43201.(iii) Other financial liabilities13,146.222,210.Other current liabilities13,346.222,210.Other current liabilities13,346.222,210.Total Current liabilities1,359.15165.Provisions89.48106.Total liabilities49,051.75119,055.Total liabilities376,224.50196,829.		Equity share capital	85,571.95	83,305.1	
LiabilitiesNon current liabilitiesFinancial liabilities(i) Borrowings(ii) Lease Liabilities(iii) Lease LiabilitiesProvisionsDeferred tax liabilities (net)Total Non current liabilities(iii) Current liabilities(iii) Borrowings(iii) Derowings(iii) Conservation(iiii) Trade payablesa. Total outstanding dues of micro and small enterprises10: Total outstanding dues of creditors other than micro and small enterprises11: Other financial liabilities(iii) Other financial liabilitiesProvisions11: Additional liabilities11: Total outstanding dues of creditors other than micro and small enterprises11: Addities11: Addities12: Other financial liabilities13: 146: 222: 0: 0: 0: 0: 0: 0: 0: 0: 0: 0: 0: 0: 0:		Other equity	5,046.54	(3,269.3	
Non current liabilities322,788.2376,580.(i) Borrowings322,788.2376,580.(ia) Lease Liabilities1,317.72825.Provisions507.19368.Deferred tax liabilities (net)2,559.61-Total Non current liabilities327,172.7577,774.Current liabilities33,766.78116,230.(i) Borrowings33,766.78116,230.(ii) Chrowings33,766.78116,230.(iii) Trade payables12,0533.a. Total outstanding dues of micro and small enterprises140,43201.(iii) Other financial liabilities1,359.15165.Provisions1,359.15165.Provisions89.46106.Total Current liabilities49,051.75119,055.Total liabilities376,224.50196,829.		Total Equity	90,618.49	80,035.0	
Financial liabilities322,788.2376,580.(i) Borrowings322,788.2376,580.(ia) Lease Liabilities1,317.72825.Provisions507.19368.Deferred tax liabilities (net)2,559.61-Total Non current liabilities327,172.75777,774.Current liabilities33,766.78116,230.(i) Borrowings33,766.78116,230.(ii) Crade payables537.66106.(iii) Trade payables12.0533.b. Total outstanding dues of micro and small enterprises140.43201.(iii) Other financial liabilities13,146.222,210.Other current liabilities13,359.15165.Provisions89.46100.Total Current liabilities49,051.75119,055.Total liabilities					
(i) Borrowings 322,788.23 76,580. (ia) Lease Liabilities 1,317.72 825. Provisions 507.19 368. Deferred tax liabilities (net) 2,559.61 - Total Non current liabilities 327,172.75 77,774. Current liabilities 33,766.78 116,230. (i) Borrowings 33,766.78 116,230. (ii) Chare Liebilities 537.66 106. (iii) Trade payables 537.66 106. a. Total outstanding dues of micro and small enterprises 12.05 33. b. Total outstanding dues of creditors other than micro and small enterprises 140.43 201. (iii) Other financial liabilities 13,146.22 2,210. Other current liabilities 13,39.15 165. Provisions 89.46 106. Total Current liabilities 49,051.75 119,055. Total liabilities 376,224.50	2	Non current liabilities			
(ia) Lease Liabilities1,317.72825.Provisions507.19368.Deferred tax liabilities (net)2,559.61Total Non current liabilities327,172.75Current liabilities327,172.75Financial liabilities33,766.78(i) Borrowings33,766.78(ii) Charse Liabilities116,230.(iii) Trade payables537.66a. Total outstanding dues of micro and small enterprises12.05b. Total outstanding dues of creditors other than micro and small enterprises13,146.22(iii) Other financial liabilities1,359.15Provisions89.46Total liabilities49,051.75Total liabilities376,224.50196,829.196,829.		Financial liabilities			
Provisions507.193688.Deferred tax liabilities (net)2,559.61-Total Non current liabilities327,172.75777,774.Current liabilities327,172.75777,774.Current liabilities33,766.78116,230.(i) Borrowings33,766.78116,230.(ia) Lease Liebilities537.66106.(ii) Trade payables12.0533.a. Total outstanding dues of micro and small enterprises12.0533.b. Total outstanding dues of creditors other than micro and small enterprises13,146.222,210.(iii) Other financial liabilities1,359.15165.Provisions89.46106.Total liabilities49,051.75119,055.Total liabilities376,224.50196,829.		(i) B orrowings	322,788.23	76,580.	
Deferred tax liabilities (net)2,559.61Total Non current liabilities327,172.75Current liabilities33,766.78Financial liabilities116,230.(i) Borrowings33,766.78(ii) Lease Liebilities537.66(iii) Trade payables12.05a. Total outstanding dues of micro and small enterprises12.05b. Total outstanding dues of creditors other than micro and small enterprises140.43(iii) Other financial liabilities13,146.22Other current liabilities1,359.15Provisions89.46Total Current liabilities49,051.75Total liabilities376,224.50Total liabilities196,829.		(ia) Lease Liabilities	1,317.72	825.	
Total Non current liabilities327,172.7577,774.Current liabilities(i) Borrowings33,766.78116,230.(ii) Borrowings33,766.78116,230.(ia) Lease Liebilities537.66106.(ii) Trade payables12.0533.b. Total outstanding dues of micro and small enterprises12.0533.b. Total outstanding dues of creditors other than micro and small enterprises140.43201.(iii) Other financial liabilities13,146.222,210.Other current liabilities1,359.15165.Provisions89.46106.Total Current liabilities49,051.75119,055.Total liabilities376,224.50196,829.		Provisions	507.19	368.	
Current liabilities(i) Borrowings33,766.78(i) Borrowings33,766.78(ia) Lease Liebilities537.66(ii) Trade payables106.(iii) Trade payables12.05a. Total outstanding dues of micro and small enterprises12.05b. Total outstanding dues of creditors other than micro and small enterprises140.43(iii) Other financial liabilities13,146.22Other current liabilities1,359.15Provisions89.46Total Current liabilities49,051.75Total Liabilities376,224.50106.196,829.		Deferred tax liabilities (net)		-	
Financial liabilities33,766.78(i) Borrowings33,766.78(ia) Lease Liebilities537.66(ii) Trade payables537.66a. Total outstanding dues of micro and small enterprises12.05b. Total outstanding dues of creditors other than micro and small enterprises140.43(iii) Other financial liabilities13,146.22Other current liabilities1,359.15Provisions89.46Total Current liabilities49,051.75Total liabilities376,224.50196,829.		Total Non current liabilities	327,172.75	77,774,	
Financial liabilities33,766.78(i) Borrowings33,766.78(ia) Lease Liebilities537.66(ii) Trade payables537.66a. Total outstanding dues of micro and small enterprises12.05b. Total outstanding dues of creditors other than micro and small enterprises140.43(iii) Other financial liabilities13,146.22Other current liabilities1,359.15Provisions89.46Total Current liabilities49,051.75Total liabilities376,224.50196,829.		Current liabilities			
(i) Borrowings 33,766.78 116,230. (ia) Lease Liebilities 537.66 106. (ii) Trade payables 12.05 33. a. Total outstanding dues of micro and small enterprises 12.05 33. b. Total outstanding dues of creditors other than micro and small enterprises 140.43 201. (iii) Other financial liabilities 13,146.22 2,210. Other current liabilities 1,359.15 165. Provisions 89.46 106. Total Current liabilities 49,051.75 119,055. Total liabilities 376,224.50 196,829.					
(ia) Lease Liebilities537.66106.(ii) Trade payables12.0533.a. Total outstanding dues of micro and small enterprises12.0533.b. Total outstanding dues of creditors other than micro and small enterprises140.43201.(iii) Other financial liabilities13,146.222,210.Other current liabilities1,359.15165.Provisions89.46106.Total Current liabilities49,051.75119,055.Total liabilities376,224.50196,829.			33.766.78	116.230.	
(ii) Trade payables 12.05 a. Total outstanding dues of micro and small enterprises 12.05 b. Total outstanding dues of creditors other than micro and small enterprises 140.43 (iii) Other financial liabilities 13,146.22 2,210. Other current liabilities 1,359.15 165. Provisions 89.46 106. Total Current liabilities 49,051.75 119,055. Total liabilities 376,224.50 196,829.		17 0		106.	
a. Total outstanding dues of micro and small enterprises 12.05 33. b. Total outstanding dues of creditors other than micro and small enterprises 140.43 201. (iii) Other financial liabilities 13,146.22 2,210. Other current liabilities 1,359.15 165. Provisions 89.46 106. Total liabilities 49,051.75 119,055. Total liabilities 376,224.50 196,829.					
b. Total outstanding dues of creditors other than micro and small enterprises140.43201.(iii) Other financial liabilities13,146.222,210.Other current liabilities1,359.15165.Provisions89.46106.Total Current liabilities49,051.75119,055.Total liabilities376,224.50196,829.			12.05	33.	
(iii) Other financial liabilities 13,146.22 2,210. Other current liabilities 1,359.15 165. Provisions 89.46 106. Total Current liabilities 49,051.75 119,055. Total liabilities 376,224.50 196,829.				201.	
Other current liabilities 1,359.15 165. Provisions 89.46 106. Total Current liabilities 49,051.75 119,055. Total liabilities 376,224.50 196,829.		· · · · · · · · · · · · · · · · · · ·			
Provisions 89.46 106. Total Current liabilities 49,051.75 119,055. Total liabilities 376,224.50 196,829.					
Total Current liabilities 49,051.75 119,055. Total liabilities 376,224.50 196,829.					
				119,055.	
		Total liabilities	376,224.50	196,829.3	
		i Total equity and liabiliting			







Registered office: A-4, Aditya Birla Centre S. K. Ahire Marg, Worli, Mumbai 400030 T: +91 22 2499 5000 / 6652 5000 | E: abrel@adityabirla.com | W: www.adityabirlarenewables.com

NOTE 2 · STANDALONE STATEMENT OF CASH FLOWS

		For the yea	(₹ in la <u>kh</u> : r ended	
Sr. No.	Particulars	31st March 25	31st March 24	
	-	(Audited)	(Audited)	
A	Cash flow from operating activities	p. eeeroor	<i>y</i> ,	
	Profit / (Loss) for the year before tax as per the statement of profit and loss	10,902.73	(3,668.7	
	Adjustments for:			
	Depreciation and amortisation expenses	4,465.00	4,000.4	
	Finance costs	24,956.27	11,816.4	
	Gain on sale of investment in mutual funds	(1,984.68)	(26.3	
		(2,684.91)	(20.0	
	Unrealised gain on sale of mutual funds	(7,574.48)	(2,494.5	
	Excess provision written back	(547.76)	(2,454.0	
	Loss on sale of Property, plant & Equipments	(347.70)	3.2	
	Dividend income	1.00	(490.8	
	Stamp duty on issue of shares	-	(490.0	
	Sundry balances written off / (written back) (net)	0.15	47.5	
	Provision for Doubtful Debts (Security deposit / other receivables)	8.89		
	Operating profit before working capital changes	27,543.01	334.3	
	operating profit before working capital changes	21,040.01	9,577.	
	Working capital adjustments			
	Decrease / (Increase) in other financial asset	(11,166.69)	(268.3	
	Decrease / (Increase) in current assets	(88.73)	275.8	
	Decrease / (Increase) in trade receivables	101.71	1,716.5	
	(Decrease) / Increase in trade payables	(82.69)	190.3	
	(Decrease) / Increase in other financial liabilities and provisions	685.61	350.4	
	(Decrease) / Increase in other current liabilities	1,193.67	(3.7	
	Cash generated from operating activities	18,185.89	11,838.	
	Income taxes (paid) / Refund (net)	(1,884.36)	(264.9	
	Cash generated from operating activities	16,301.53	11,573.	
в	Cash flow from investing activities			
	Purchase of Property, plant & Equipments and intangible asset including capital work in progress,	(1,070.93)	(433.0	
	capital advances and liability for capital creditors	(1,070,55)	(455.0	
	Proceeds from sale of Property, plant & Equipments	90.88	50.	
	Fixed deposits with original maturity of more than three months (placed)/ redeemed (net)	(1,162.08)	222.	
	Inter corporate deposits given	(115,595.90)	(72,265.4	
	Repayment against inter corporate deposits given	53,541.63	27,308.	
	Redemption / (Investment) in mutual fund (net)	(71,146.33)	26.	
	Interest received	8,086.88	1,067.	
	Dividend income	-	490.	
	Investment in subsidiaries	(43,254.87)	(52,401.0	
	Cash (used in) investing activities	(170,510.72)	(95,932.9	
с	Cash flow from financing activities			
•	Proceeds from issue of equity shares	2,266.80	-	
	Proceeds from issue of non convertible debenture	250,000.00	-	
	Proceeds from long term borrowing	,	10,020.0	
	Repayment of long term borrowing	(4,327.54)	(14,891.4	
	Proceeds from / (repayment of) short term borrowing (net)	(73,521.61)	90,855.	
	Proceeds of inter corporate deposits	3,813.00	28,465.	
	Repayment of inter corporate deposits	(10,282.99)	(16,675.0	
	Interest paid	(13,689.89)	(11,051.5	
	Loan transaction expenses paid	(810.31)	(207.)	
	Payment of lease liabilities	(514.94)	(56.7	
	Cash generated from financing activities	152,932.52	86,458	
	Net increase in cash and cash equivalents (A+B+C)	(1,276.67)	2,098	
	Cash and cash equivalents at beginning of the year	4,372.77	2,269.3	
	Bank overdraft at the beginning of the year	(1,537.54)	(1,533.0	
	Cash and cash equivalents at the end of the year	1,558.56	2,835.	







Aditya Birla Renewables Limited CIN: U40300MH2015PLC267263 Registered office: A-4, Aditya Birla Centre S. K. Ahlre Marg, Worli, Mumbai 400030 T: +91 22 2499 5000 / 6652 5000 | E: abrel@adityabirla.com | W: www.adityabirlarenewables.com

NOTE 3 - ADDITIONAL INFORMATION PURSUANT TO REGULATION 52(4) OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 :

	Ratios		Quarter ended			Year ended		
Sr. No		Unit	31st March 25 [Refer note : 11]	31st December 24	31st March 24 [Refer note : 11]	31st March 25	31st March 24	
	Debt Equity Ratio		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
	[(Total Borrowings (Current + Non current), interest accrued and lease liabilities) / (Total paid-up equity share Capital + Other Equily)]	In times	4.08	4.18	2.43	4.08	2.43	
2	Debt Service Coverage Ratio [(Profit before Tax + Depreciation/amortization+Finance cost- Unrealised gain on investment+Loss/(Gain) on sale of assets)][(Total actual interest + Principle repayment of long term borrowings+lease payments)]	In times	3.24	2.97	0.48	2.03	0.47	
	Interest Service Coverage Ratio [(Profit before tax + Interest expense)/ Interest expenses]	In times	1.51	1.45	0.47	1.44	0.69	
4	Current Ratio [Current Assets/Current liabilities]	In times	4.29	5.45	0.52	4.29	0.52	
5	Long Term Debt to Working Capital [Non current borrowing (Incl current maturities), interest accrued and lease liabilities / (Current assel-current liabilities(excluding current maturities of long term loans, lease liabilities, interest accrued on borrowings)]		1.91	1.58	(1.66)	1.91	(1.66	
6	Bad Debts to Accounts Receivable Ratio [Bad debt[includes Provisions for bad debt]/Average Trade receivable]	%	NA	NA	NA	NA	N/	
7	Current Llability Ratio [Current liabilities/ Total liabilities]	In times	0.13	0.12	0.60	0.13	0.60	
8	Total Debts to Total Assets Ratio [Borrowings (Current + Non current), interest accrued and lease liabilities/ Total assets]	In times	0.79	0.80	0.70	0.79	0.70	
9	Debtors Turnover [Revenue from operations/Average Trade Receivable]	In Days	58.51	77.21	47.56	73.46	53.03	
10	Inventory Turnover [Cost of good sold/Average inventories]	In Days	NA	NA	NA	NA		
11	Operating Margin [(Total Operating Profit before tax + Interest Expenses -other Income)/Revenue from operations]	%	61.62	65.66	13.94	60.08	29.08	
12	Net Profit margin [Net Profit after lax/Revenue from operations]	%	21.15	32.32	(26.51)	21.94	(18.51	
13	Net profit after tax	[₹ In Lakhs	2,480.89	3,099.98	(1,655.32)	8,312.00	(3,019.68	
	Net Worth	₹ In Lakhs	90,618.49	88,133.54	80,035.62	90,618.49	80,035.62	
15	Capital Redemption Reserve	₹	-	-	-		-	
	Debenture Redemption Reserve	₹	3,048.18	-		3,048.18		
17	Earnings per share (Basic and Diluted)	₹	0.29	0.36	(0.20)	0.97	(0.36	







Aditya Birla Renewables Limited CIN: U40300MH2015PLC267263 Registered office: A-4, Aditya Birla Centre S. K. Ahire Marg, Worli, Mumbai 400030 T: +91 22 2499 5000 / 6652 5000 | E: abrel@adityabirla.com | W: www.adityabirlarenewables.com

NOTES :

- 4 The above results for the quarter and year ended 31st March, 2025, have been prepared pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time. The above financial results have been reviewed by Audit Committee and approved and taken on record by the Board of Directors at their meeting held on 14th May, 2025.
- 5 In September 2024, Aditya Birla Renewables Limited has successfully raised ₹ 2,50,000 lakhs (which includes ₹ 50,000 lakhs from the green shoe option) through the issuance of non-convertible debentures (NCDs). These three year NCDs, with a nominal value of one lakh rupees, were issued via private placement and are non-cumulative, redeemable, rated and unsecured. They carry an annual interest rate of 8.60% and have been listed on a recognized stock exchange.
- 6 For the year ended 31st March 2025, the Company has created a Debenture Redemption Reserve (DRR) in compliance with the applicable provisions of the Companies Act, 2013, amounting to of ₹ 3048.18 Lakhs, out of the current year's profits which are otherwise available for distribution as dividend. This reserve has been created specifically for the purpose of redemption of debentures. Upon redemption of these debentures, the said amount will be transferred to Retained Earnings.
- 7 Other income for the quarters ended 31st December 2024, 31st March 2025 and year ended 31st March, 2025 includes ₹ 525.44 Lakhs, ₹ 22.28 Lakhs and ₹ 547.72 Lakhs, respectively, on account of reversal of excess provisions for staff costs made in earlier years.
- 8 Other Expenses include a provision of ₹ 56.75 Lakhs (net of recovery) related to the misappropriation of funds identified during the financial year ended 31st March, 2025. The Company has filed an insurance claim for the said amount and has strengthen the relevant processes and controls.
- 9 The Company is primarily engaged in the business of generation and supply of solar power energy.
- 10 The company has incorporated three Wholly owned subsidiaries viz. "Aditya Birla Renewables SPV 3 Limited", "Aditya Birla Renewables SPV 4 Limited" and "Aditya Birla Renewables SPV 5 Limited" on 21st November 2024, 4th December, 2024 and 24th January, 2025, respectively to carry on the business of generation and supply of solar and wind power energy. On 21st February, 2025, Company has sold 26% stake of Aditya Birla Renewables SPV 4 Limited to Gujarat Alkalies and Chemicals Limited (GACL) for face value to meet equity voting power requirements specified in the Electricity Act 2003.







NOTES :

11 Figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between the audited financial statements for the year ended 31st March, 2025 and 31st March, 2024 respectively and published unaudited results for nine months ended 31st December, 2024 and 31st December, 2023 respectively.



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

Jayant D

Director DIN 00629213



Place : Mumbai Date : 14th May, 2025 Chartered Accountants (formerly Khimji Kunverji & Co LLP)

> Independent Auditor's report on annual consolidated financial results of Aditya Birla Renewables Limited under Regulation 52 and Regulation 52(4) read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

То

The Board of Directors of Aditya Birla Renewables Limited

Opinion

- We have audited the accompanying annual consolidated financial results of Aditya Birla Renewables Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group' for the year ended 31 March 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 52 and Regulation 52(4) read with Regulation 63 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- 2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual consolidated financial results:

2.1 include the annual financial results of the following entities :

Sr. No.	Name of the Entity	Relationship
1	Aditya Birla Renewables Limited	Holding company
2	Aditya Birla Renewables SPV1 Limited	Subsidiary
3	Aditya Birla Renewables Energy Limited	Subsidiary
4	ABREL Century Energy Limited	Subsidiary
5	Aditya Birla Renewables Subsidiary Limited	Subsidiary
6	Aditya Birla Renewables Utkal Limited	Subsidiary
7	Aditya Birla Renewables Solar Limited	Subsidiary
8	Aditya Birla Renewables Green Power Private Limited (Formerly Known as Waacox Energy Private Limited	Wholly Owned Subsidiary
9	ABREL Solar Power Limited	Subsidiary
10	ABREL SPV 2 Limited	Wholly Owned Subsidiary
11	ABREL Renewables EPC Limited	Wholly Owned Subsidiary
12	ABREL (Odisha) SPV Limited	Subsidiary
13	ABREL (MP) Renewables Limited	Subsidiary
14	ABREL Green Energy Limited	Subsidiary
15	ABREL EPPCO Services Limited	Wholly Owned Subsidiary
16	ABREL EPC Limited	Wholly Owned Subsidiary
17	ABREL (RJ) Projects Limited	Subsidiary
18	ABREL Hybrid Projects Limited	Wholly Owned Subsidiary
19	Aditya Birla Renewables SPV 3 Limited (w.e.f. 23/11/2024)	Wholly Owned Subsidiary
20	Aditya Birla Renewables SPV 4 Limited (w.e.f. 14/12/2024)	Subsidiary
21	Aditya Birla Renewables SPV5 Limited (w.e.f 24/01/2025)	Wholly Owned Subsidiary



Sunshine Tower, Level 19, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013, India T: +91 22 6143 7333 E: info@kkcllp.in W: www.kkcllp.in LLPIN: AAP-2267

Suite 52, Bombay Mutual Building, Sir Phirozshah Mehta Road, Fort, Mumbai 400001, India

- 2.2 are presented in accordance with the requirements of the Listing Regulations in this regard; and
- 2.3 give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS'), and other accounting principles generally accepted in India, of consolidated net loss and other comprehensive income and other financial information of the Group for the year ended 31 March 2025.

Basis for opinion

3. We conducted our audit in accordance with the Standard on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the annual consolidated financial results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the annual consolidated financial results.

Emphasis of Matter

- 4. We draw attention to Note No. 8 of the annual consolidated financial results, regarding the impact of misappropriation of funds by an employee as identified by the Holding and Subsidiary Companies "Aditya Birla Renewables Solar Limited and ABRel EPC Limited during the financial year ended 31 March 2025.
- 5. We draw attention to Note 9 the annual consolidated financial results, regarding provision of Rs 3,347 lakhs for liquidated damages associated with delays in the commencement of the GUVNL 500 MW project by Subsidiary Company "ABREL SPV2 Limited". This amount has been classified as an exceptional item in the annual consolidated financial results for the financial year ended 31 March 2025.

Our opinion is not modified in respect of above matters.

Management's responsibilities for the Consolidated Financial Results

These annual consolidated financial results have been prepared on the basis of the annual consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these annual consolidated financial results that give a true and fair view of the consolidated net loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual consolidated financial result that give a true and fair view and. are free from material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of the annual consolidated financial results by the Directors of the Holding Company, as aforesaid.



Chartered Accountants (formerly Khimji Kunverji & Co LLP)

- 7. In preparing the annual consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
- 8. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each Company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

- 9. Our objectives are to obtain reasonable assurance about whether the annual consolidated financial results are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual consolidated financial results.
- 10. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 10.1 Identify and assess the risks of material misstatement of the annual consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - 10.2 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Group has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
 - 10.3 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual consolidated financial results made by the Board of Directors.
 - 10.4 Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



Chartered Accountants (formerly Khimji Kunverji & Co LLP)

- 10.5 Evaluate the overall presentation, structure and content of the annual consolidated financial results, including the disclosures, and whether the annual consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- 10.6 Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the annual consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the annual consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.
- 11. We communicate with those charged with governance of the Holding Company and such other entities included in the annual consolidated financial results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 12. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- 13. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

14. We draw attention to the consolidated figures for the corresponding quarter and year ended 31 March 2024 included in the annual consolidated financial results. These figures, which were approved by the Holding Company's Board of Directors and certified by management, were not subject to audit or review, as the requirement to submit quarterly and annual consolidated financial results became applicable only after the Holding Company's listing (effective from the quarter ended 30 September 2024).

Our opinion on the annual consolidated financial results is not modified in respect of this matter

15. The annual consolidated financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.



Chartered Accountants (formerly Khimji Kunverji & Co LLP)

16. The annual consolidated financial results include financial information / financial results of 1 subsidiary, whose Financial Results/ financial information reflect of total asset of Rs. 0.84 Lakhs as at 31 March 2025, total revenue of Rs. Nil and Rs. Nil, total net loss of Rs. 0.47 Lakhs and Rs. 0.47 Lakhs for the quarter and for the year ended 31 March 2025, and net cash inflow of Rs. 0.74 Lakhs for the year ended 31 March 2025 as considered in the annual consolidated financial results. The unaudited financial results/ financial information have been furnished to us by the Board of Directors and our opinion on the annual consolidated financial results to the amounts and disclosures included in respect of this subsidiary is based solely on such unaudited financial results/ financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, this financial results/ financial results/ financial results/ financial information is not material to the Group.

Our opinion on the annual consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the financial results or financial information as certified by the Board of Directors

For **KKC & Associates LLP** Chartered Accountants (formerly Khimji Kunverji & Co LLP) Firm Registration Number: 105146W/W100621

soc **Bharat Jain** Chartered Partner Accountants

Partner ICAI Membership No: 100583 UDIN: 25100583BMKXJI5248

Place: Mumbai Date: 14 May 2025

Aditya Birla Renewables Littiked CIN: U403004H2014FLC267253 Registered office: A-4, Aditya Birla Centre S. K. Ahire Marg, Worli, Kumbal 400030 T: +91 22 2499 5000 / 6652 5000 | E: abra@adityabirla.com | W: www.edityabirlamenawables.com

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31rt MARCH 2025

		ľ	Quarter ended		Year E	(₹ in lakh inded
Sr. No,	Particulans	31st March 25 (Refer note : 12)	31et December 24	31st March 24 (Refer note : 11 & 12)	31st March 25	31st March 24 (Refer note : 11)
		Audited	(Unaudited)	(Unaudited)	Audited	(Unaudited)
1	Income					
	(a) Revenue from operations	15,726.11	12,146.85	11,228.17	50,928,12	37,665.9
	(b) Other income (Refer Note 7)	2,820.01	3, 109.37	607.21	7,480.72	2,012.7
		18,546.12	15,256.22	11,635.36	58,408.84	39,578.6
	Total income	16,540.12	13,230.22	11,033.30	30,400.04	
2	Екрепаса					
	(a) Direct Expenses	1,044.46	644.32	908.95	3,706.44	3,040.5
	(b) Employee benefits expenses	716.11	908.36	1,383.51	3,452.76	4,797.
	(c) Finance costs	15,580.35	14,3 54 .75	9,398.42	50,615.72	29,467.
	(d) Depreciation and amortlaation expenses	5,227.59	4,614.35	3,639.03	17,857.89	12,061.
	(e) Other expenses (Refer Note 8)	3,967.26	1,835.84	3,569.14	11,226.83	8,770.
	Total expanses	26,535.77	22,557.62	18,879.05	86,859.64	58,137.
3	Profit / (Loss) for the period / year before Exceptional forms and Tax Expenses (1-2)	(7,989.65)	(7,301.40)	(7,043.67)	(26,450-80)	(18,458.
4	Exceptional items (Reter Note 9)		-		3,347.00	
5	Profit / (Loss) for the period / year before tax expenses (3-4)	(7,989.65)	(7,301.40)	(7,045.67)	(31,797.80)	(18,458
6	Tax expenses	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
•	Current tax	(30.89)	3.83	400.68	-	1,187
	Deferred lax charge / (credit)	1,720.35	392.57	(304.17)	2,968.18	(814.
	Earlier year tax	(7.22)	317.04	6.11	106.27	(0
	Total tax expenses	1,682.24	713.44	102.62	3,074.45	378
	T DIAI LAA BAJIPIITSES	1,002.24	113.44	194.94		
7	Profit / (Loss) for the period / year after Tax Expenses (5-6)	(9,671.89)	(8,014.84)	(7,145.29)	(34,872.25)	(18,837)
a	Other Comprehensive Income / (Loss) for the period / year					
	(a) Items that will not be reclassified to Profit or Loss					
	i.) Remeasurement gains on defined benefit plans	(48.92)		(7.11)	(48.92)	(7
	(ii) income tax effect relating to items that will not be reclassified to Profit or Loss	12.32	-	1.79	12.32	1
	(b) Kams that will be reclassified to Profil or Loss					
		14.52		(237.64)	22.13	79
	i.) Net movement on cash flow hedge			59.81	(5.55)	(21
	ii.) Income tax effect relating to items that will be reclassified to Profit or Loss	(3.64)	•	53.01	(ə.əə)	(21.
	Other comprehensive Income / (Loss) for the period / year	(25.72)	•	(183.15)	(20.02)	52
9	Total comprehensive Income / (Loss) for the period / year (7+8)	(9,697.61)	(8,014.84)	(7,329.44)	(34,892.27)	(18,785
		<u></u>				
10	Profit / (Loss) attributable to:					
	Owners of the Company	(9,197.79)	(7,517.95)	(6,753.64)	(33,236.41)	(17,624
	Non-Controlling Interest	(474.10)	(496.89)	(392.45)	(<u>1,635.84</u>)	(1,212.
		(9,671.89)	(8,014.84)	(7,145.29)	(34,872.25)	(18,637
11	Other Comprehensive Income / (Loss) attributable to:					
	Owners of the Company	(25.72)	-	(181.97)	{20.02}	39
	Non-Controlling Interest		-	(1.18)	-	12
		(25.72)	-	(183.1 <u>5)</u>	(20.02)	52
12	Total Comprehensive Income / (Loss) attributable to:					
	Owners of the Company	(9,223.51)	(7,517.95)	(6,935.81)	(33.256.43)	(17,584
	Non-Controlling Interest	(474.10)	(496.89)	(393.63)	(1,635.84)	(1,200.
	· ·	(9,697.61)	(8,014.84)	(7,329.44)	(34,892.27)	(18,785
	Build on Earlie Change Carlied (Earlier of \$ 40 and been)			50 00C 1 F	10 ET4 00	83,305
13	Paid-up Equity Share Capital (Face value of ₹ 10 per share)	85,571,95	55,571.95	83,305.15	85, 571.95 (51, 102, 07)	
14	Other Equity (excluding Revaluation Reserves)		•	•	(51,892.07)	(18,635
15	Earnings per equity share of そ 10 each (Not annualised) Basic and Diluted (て)	(1.08)	(0.68)	(0.81)	(3.89)	(2
			10.007		[0:04]	







Aditya Birta Renewables Limited CIN: U40300MH2015PLC267263

Registered office: A-4, Aditya Birla Centre S. K. Ahire Marg, Worli, Mumbai 400030 T: +91 22 2499 5000 / 6652 5000 | E: abrel@adityabirla.com | W: www.adityabirlarenewables.com

Note 1 - CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Sr. No.	Particulars	As at 31st March 25	(₹ in lakh As at 31st March 25 (Refer note : 11)
5r. NO.		(Audited)	(Unaudited)
			<u> </u>
	ASSETS		
1	Non current assets		
	Property, Plant and Equipment	5,89,786.86	3,65,029.9
	Capital Work-in-Progress	5,62,287.87	4,32,116.4
	Goodwill	1,428.27	1,428.2
	Other intangible assets	28.70	21.5
	Intangible assets under development	99.78	-
	Right of use assets	30,227.75	10,432.3
	Financial assets		
	(i) Trade receivables	32.84	180.1
	(ii) Other financial assets	2,564.70	1,134.5
	Deferred tax assets (net)	27.38	362.8
	Other non current assets	39,236.63	14,941.5
	Total Non current assets	12,25,720.78	8,25,647.5
		12,20,120110	V10010111
2	Current assets		
	Financial assets		
	(i) Investments	1,07,696.53	13,234.0
	(ii) Trade receivables	4,912.38	3,123.9
	(iii) Cash and cash equivalents	4,808.04	23, 127.2
	(iv) Bank balances other than cash and cash equivalents	4,556.43	7,579.9
	(v) Other financial assets	11,703.89	5,608.2
	Current Tax Assets (net)	2,858.62	805.0
	Other ourrent assets	5,687.31	4,627.0
	Total Current assets	1,42,223.20	58,105.4
		· · · · · · · · · · · · · · · · · · ·	
	Total Assets	13,67,943.98	8,83,753.1
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	85,571.95	83,305.1
	Other equity	(51,892.07)	(18,635.6
	Equity attributable to the owners of the company	33,679.88	64,669.3
	Non-controlling interest	36,745.42	23,184.3
	Total Equity	70,425.30	67,853.8
	Liabilities		
2	Non current liabilities		
	Financial liabilities		
	(i) Borrowings	9,53,810.42	6,01,040.
	(ii) Lease Liabilities	18,313.34	6,622.6
	Provisions	594.58	411.1
	Deferred tax liabilities (net)	3,713.04	1,087.1
	Total Non current liabilities	9,76,431.38	6,09,161.3
3	Current liabilities		
	Financial liabilities		
	(i) Borrowings	2,77,380.83	1,55,798.9
	(ii) Lease Liabilities	1,926.55	639.3
	(iii) Trade payables		
	a. Total outstanding dues of micro and small enterprises	67.81	122.1
	b. Total outstanding dues of creditors other than micro and small enterprises	267.41	270.3
	(iv) Other financial liabilities	38,765.63	28,200.9
	Other current liabilities	2,576.55	1,228.4
	Provisions	102.52	109.2
	Current tax habilities (net)	102.32	368.3
	Total Current liabilities	3,21,087.30	1,86,738.0
	Total liabilities	12,97,518.68	7,95,899.3
	Total equity and liabilities	13,6 <u>7,943.98</u>	8,83,753.1







Registered office: A-4, AdViya Birla Centre S. K. Ahire Marg, Worli, Mumbai 400030 T: +91 22 2499 5000 / 6652 5000 | E: abrel@adityabirla.com | W: www.adityabirlarenewables.com

Note 2 - CONSOLIDATED STATEMENT OF CASH FLOWS

		For the year ended		
Sr No.	Particulars	31st March 25	31st March 24 [Refer note : 11]	
		(Audited)	(Unaudited)	
Α	Cash flow from operating activities			
	Profit / (Loss) for the year before tax as per the statement of consolidated profit and loss	(31,797.80)	(18,458	
	Adjustments for:			
	Depreciation and amortisation expenses	17,857.69	12,06	
	Finance costs	50,615.72	29,46	
	Sundry balances written off / (written back) (Net)	(9.40)	4	
	Excess provision written back	(742.31)	(700	
	Interest income	(791.55) 1.118.26	46	
	Loss by flood/theft (assets discarded) Provision for Liquidated damages	3,347,00	40	
	Provision for doubtful debts	356.66	60	
	Provision for doubtful capital advance / advance to vendors	94.45	4	
	Reversal of gratuity provision on settlement	(10.62)		
	Reversal of leave encashment provision on settlement	(4.47)		
	Unrealised gain on mutual fund	(2,996.72)	(175	
	Insurance claim received	(177.92)	(86	
	Impairment provision for capital work in progress	-	99	
	Gain on Lease Modification	(22.42)	05	
	Expenses incurred for increase of authorised share capital	690.40	25	
	Loss on sale of fixed assets	(2.502.6)	(98	
	Realised gain on redemption of mutual fund	(2 387.43) 35.139.74	24,43	
	Operating profit before working capital changes	30,135.14	24,40	
	Working capital adjustments			
	(Increase)/decrease in trade receivables	(1,633.21)	2,26	
	(Increase)/decrease in other financial assets	(6,411.27) 386.77	66 36,92	
	(Increase)/decrease in other assets	(39.84)	(3,656	
	Increase / (Decrease) in trade payables	3,078.21	(33)	
	Increase / (Decrease) in other financial liabilities Increase / (Decrease) in other current fiabilities and provisions	1,342.38	63	
	Cash generated from operating activities	31,862.78	60,93	
	Income taxes (paid) / Refund (net)	(2.568.51)	(1,366	
	Cash generated from operating activities (A)	29,294.27	59,57	
в	Cash flow from Investing activities			
-	Purchase of tangible assets including capital work in progress	(3,74,136.97)	(4,43,674	
	Insurance claims received	80.61	3	
	Sale of tangible Assets	255.96	5	
	Interest received	866.73	62	
	Fixed deposits (placed) / redeemed during the year	1,925.98	(3,959	
	Proceeds / (Redemption) of Units of mutual funds	(89 073.62)	<u>{11,973</u>	
	Cash (used in) investing activities (B)	(4,60.081.31)	[4,58,891	
C	Cash flow from financing activities			
	Proceeds from issue of equity shares from non-controlling interest	15,196.95	10,38	
	Proceeds from issue of equity shares	2,266.80		
	Dividend paid to non-controlling interest	0.50.000.00	(17)	
	Proceeds from issue of non convertible debenture	2,50,000.00	(35)	
	Expenses relating to increase in authorised share capital	(690.40) 1,45,623.10	3.88.54	
	Proceeds from borrowings Repayment of borrowing	(31,785.23)	(55,20)	
	Proceeds from short term borrowing	1,15,941.99	1,02,01	
	Loan transaction expenses paid	(2,915.22)	(3,006	
	Proceeds from inter corporate loan taken	3,343.00	70,07	
	Repayment of inter corporate loan taken	(6,821.00)	(59,729	
	Payment of lease liability	(9,131.40)	(3,64)	
	Interest paid	(67 023.18)	(45,844	
	Cash generated from financing activities (C)	4.14.005.41	4,03,06	
	Net increase in cash and cash equivalents (A+B+C)	(16,781.63)	3,74	
	Cash and cash equivalents at beginning of the year	23,127.21	19,379	
	Bank overdraft at the beginning of the year	(1,537,54)	(1.53	
	Cash and cash equivalents at the end of the year	4,808.04	21,51	







Aditya Birla Renewables Limited CIN: U40300MH2015PLC267263

Registered office: A-4, Aditya Birla Centre S. K. Abire Marg, Worli, Mumbai 400030 T: +91 22 2499 5000 / 5652 5000 | E: abrei@adityabirla.com | W: www.adityabirlarenewables.com

NOTE 3 - ADDITIONAL INFORMATION PURSUANT TO REGULATION 52(4) OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

				Quarter ended		Year Ended		
Sr. No	Ratios	Unit	31st March 25 (Refer note : 12)	31st December 24	31st March 24 [Refer note : 11 & 12]	31st March 25	31st March 24 [Refer note : 11]	
			Audited	(Unaudited)	(Unaudited)	Audited	<u>(Unaudited)</u>	
1	Debt Equity Ratio [(Total Borrowings (Current + Non current), interest accrued and lease llabilities) / (Total paid-up equity share Capital + Other Equity)]	in times	17.97	18.11	8.72	17.97	8.72	
2	Debt Service Coverage Ratio [(Profit befare Tax and exceptional items+ Depreciation/amortization+Finance cost -Unrealised gain on knvestment + Loss on sale of assets) / (Total actual interest + Principle repayment of long term borrowings+teese payments)]	in times	0.13	0.31	0.19	0.38	0.22	
3	Interest Service Coverage Ratio [(Profit before tax + Interest expense)/ Interest expenses]	In times	0.49	0.49	0.25	0.44	0.37	
4	Current Ratio [Current Assets/Current liebilities]	In times	0.44	0.57	0.31	0.44	0.31	
5	Long Term Debt to Working Capital ((Non current borrowing (incl current matunities), Interest accrued and lease liabilities) / (Current asset-current liabilities(excluding current matunities of long term koans, lease liabilities, interest eccrued on borrowings))]	In times	(7.37)	(9.96)	(5.64)	(7.37)	(5.64)	
6	Bad Debts to Accounts Receivable Ratio (Bad debt/Includes Provisions for bad debt//Average Trade receivable)	96	1.08	0.34	8.56	8.65	12.86	
7	Current Liability Ratio [Current liabilities/ Total liabilities]	in times	0.25	0.23	0.23	0.25	0.23	
8	Total Debts to Total Assets Ratio [(Borrowings (Current + Non current), interest accrued and lease liabilities) / Total assets]	In times	0.93	0.93	0.87	0.93	0.87	
9	Debtors Turnover (Revenue from operations/Average Trade Receivable)	In Days	23.61	31.90	37.83	29.55	45.73	
10	Inventory Turnover [Cost of good sold/Average Inventories]	in Days	NA	NA	NA	NA	NA	
11	Operating Margin [[Total Operating Profit before tax + interest Expenses - other Income) /Revenue from operations]	%	30.34	32.47	15.56	28.83	23.88	
12	Net Profit after Tax [Net Profit after tax/Revenue from operations]	%	(61.50)	(65.98)	(63.65)	(68.47)	(50.01)	
13	Net profit after tax	₹ In Lakhs	(9,67 <u>1.89)</u>	(8,014.84)	[7,146.29]	(34.872.25)	(18.837.31)	
<u>1</u> 4	Net Worth (Excluding Non Controlling Interest)	₹ In Lakhs	33,6 79.88	42,90 3.3 <u>9</u>	64,669.51	33,679.8 <u>8</u>	64,669.51	
15	Capital Redemption Reserve	₹.,	-	•	•	-		
16	Debenture Redemption Reserve	. ₹	3.048.18	-	-	3.048.18	-	
17	Earnings per share (Basic and Diluted)	र	(1.08)	(0.88)	(0.81)	(3.89)	(2.12)	







Aditya Birta Renewables Limited CIN: U40300MH2b15PLC267263 Registered office: A-4, Aditya Birta Centre S. K. Ahire Marg, Worll, Mumbal 400030 T: +91 22 2499 5000 / 6652 5000 | E: abrel@adityabirta.com | W: www.adityabirtarenewables.com

Notes:

- 4 The above consolidated results for the quarter and year ended 31st March 2025, have been prepared pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Regulations, 2015, as amended, including relevant circulars issued by teh SEBI from time to time and for submission to Axis Trustee Services Limited (the Debenture trustee)). The above consolidated financial results have been approved and taken on record by the Board of Directors at their meeting held on 14th May 2025.
- 5 In September 2024, Aditya Birla Renewables Limited ('the Holding Company') has successfully raised ₹ 2,50,000 lakhs (which includes ₹ 50,000 lakhs from the green shoe option) through the issuance of non-convertible debentures (NCDs). These three year NCDs, with a nominal value of one lakh rupees, were issued via private placement and are non-cumulative, redeemable, rated and unsecured. They carry an annual interest rate of 8.60% and have been listed on a recognized stock exchange.
- 6 For the year ended 31st March 2025, the Holding Company has created a Debenture Redemption Reserve (DRR) in comptiance with the applicable provisions of the Companies Act, 2013, amounting to ₹ 3,048.18 Lakhs, out of the current year's profils which are otherwise available for distribution as dividend. This reserve has been created specifically for the purpose of redemption of debentures. Upon redemption of these debentures, the said amount will be transferred to Retained Earnings.
- 7 Other income for the quarters ended 31st December 2024, 31st March 2025 and year ended 31st March, 2025 includes ₹ 709.45 Lakhs, ₹ 31.86 Lakhs and ₹ 741.31 Lakhs, respectively, on account of reversal of excess provisions for expenses made in earlier years.
- 8 Other Expenses include a provision of ₹ 148.80 Lakhs (net of recovery) related to the misappropriation of funds identified by the Holding and Subsidiary Companies "Aditya Birla Renewables Solar Limited and ABRel EPC Limited during the financial year ended 31st March 2025. The Holding Company has filed an insurance claim for the said amount and has strengthen the relevant processes and controls.
- 9 On 3rd October 2024, the Subsidiary Company -*ABREL SPV2 Limited" (*SPV2') has paid ₹ 4,000 lakhs to Gujarat Urja Vikas Nigam Limited (*GUVNL') under protest in response to liquidated damages claimed for delays in the commencement of 500 MW project. SPV2 assents that these delays were caused by force majeure events and maintains that it is not liable for the liquidated damages. Management is actively pursuing this matter with GUVNL.

As of 30th September 2024, the SPV2, exercising prudence, has recognized a provision of ₹ 3,347 lakhs, representing the maximum potential liability for liquidated damages, in the event that the force majeure claim is not accopied. This provision has been classified as an exceptional item in the consolidated financial results for the quarter ended 30th September 2024 and year ended 31st March 2025.

- 10 The Group is primarily engaged in the business of generation and supply of solar power and wind energy.
- 11 The consolidated financial results of the Group for the quarter and year ended 31st March 2024, as reported in the Statement, are based on financial information/ financial statement approved by the Board of Directors of the Holding Company and certified by the management. These results were not subjected to audit or review, as the requirement to submit quarterly and annual consolidated financial results became applicable only after the listing of the Holding Company, effective from the quarter ended 30th September 2024.







Aditya Birla Renewables Limited CIN: U40300MH2015PLC267263

Registered office: A-4, Aditya Birla Centre S. K. Ahlre Marg, Worfi, Mumbai 400030 T; +91 22 2499 5000 / 6652 5000 | E: abrel@adityabirla.com | W; www.adityabirlarenewables.com

12 The Figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between the audited financial statements for the year ended 31st March, 2025 and management certified financial statements of 31st March, 2024 respectively and published unaudited results for nine months ended 31st December, 2024 and 31st December, 2023 respectively.

Place : Mumbai Date : 14th May, 2025



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

Jayant Dua Director DIN: 00629213





Disclosure under Regulation 52(7) and (7A) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 for the quarter ended March 31, 2025

A. Statement of utilization of issue proceeds:

Sr. No.	Particulars	Details
1.	Name of the Issuer	Aditya Birla Renewables Limited
2.	ISIN	INE01QP08016
3.	Mode of Fund Raising	Private Placement
4.	Type of Instrument	Listed, Unsecured, Rated, Redeemable, Non- Cumulative, Non-Convertible Debentures
5.	Date of raising funds	24-Sep-2024
6.	Amount Raised	₹ 2,500 Crore
7.	Funds utilized	₹ 1,8 <u>40.62 C</u> rore
8.	Any deviation	No
9.	If 8 is Yes, then specify the purpose of for which the funds were utilized	NA
10.	Remarks, if any	

B. Statement of deviation/ variation in use of Issue proceeds:

Particulars	Remarks
Name of listed entity	Aditya Birla Renewables Limited
Mode of fund raising	Private placement
Type of instrument	Non-convertible Debentures
Date of raising funds	24-09-2024
Amount raised	₹ 2,500 Crore
Report filed for quarter ended	31-Mar-2025
Is there a deviation/ variation in use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	NA
If yes, details of the approval so required?	NA
Date of approval	NA
Explanation for the deviation/ variation	NA
Comments of the audit committee after review	NA
Comments of the auditors, if any	NA

Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:

Aditya Birla Renewables Limited Registered Office: A--- Aditya Birla Centre, S K Ahire Marg, Worli, Mumbai – 400 030, Maharashtra, India T: +91 22 2499 5000 / 6652 5000 | F: +91 22 2499 5821, 6652 5B21 E: abrel@adityabirla.com | W: www.adityabirlarenewables.com Administrative Office: Birla Aurora, 11th Floor, Dr. Annie Besant Road, Worlt, Mumbai – 400 030, Maharashtra, India T: +91 22 2439 9220 / 6110 9720 Corporate Identity Number: U40300MH2015Pi C26/263

拍



Original object	Modified object, if any	Original allocation	Modified allocation, if any	Funds utilized	Amount of deviation/ variation for the quarter according to applicable object (In Rs. crore and in %)	Remarks,if any		
 (i)capital expenditure for execution of renewable projects. (ii) infusion of equity or sub debt or any other debt instrument into subsidiaries. (iii)prepayment/repaym ent of debt and/or debt servicing (iv) repayment of unsecured loan infused by the Promoter; and 	Not Applicable	₹ 2,500 Crore	Nil	₹ 1,840.62 Crore	Ni	Nil		
(v) for general corporate purposes, subject to compliance with all Applicable Laws.								
Deviation could mean: a. Deviation in the obje b. Deviation in the amo					nally disclosed	·,		
For Aditya Birla Renewables Limited July Piyush Maheshwari Chief Financial Officer								

May 14, 2025

Aditya Birla Renewables Limited Registered Office: A-4 Aditya Birla Centre, S K Ahire Marg, Worli, Mumbai – 400 030, Maharashtra, India T: +91 22 2499 5000 / 6652 5000 | F: +91 22 2499 5821, 6652 5821 E: abrel@adityabirla.com | W: www.adityabirlarenewables.com Administrative Office: Birla Aurora, 11th Floor, Dr. Annie Besant Road, Worli, Mumbai - 400 030, Maharashtra, India T: +91 22 2439 9220 / 6110 9720 Corporate Identity Number: U40300MH2015PLC267263

Adding their Renewality Limited

return party transactions for the hell year ended due breeze 2020.

(Inclusion)

_	The life of the same filled as the fact						1				in case monies a	re due to either		f related party transactio	diary. These det	tałk
	Details of the party (listed entity /sul the transaction		Dotail	is of the counterpart	ty	Type of related party		Value of the related party	Kemarks on approval by	Value of transaction	pérty es à ré transa			indebtedness is incurred até deposits, advancés o		
Sr No.	Name	PAN	Name	PAN	Selationship of the counterparty with the listed entity or its subsidiary	transaction	Details of other related party transaction	transaction as approved by the audit committee	au dit committee	during the reporting period	Opening balance	Cloning balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other Indebted-ness	Cost	
1	Aditya Birla Renewables Limited	AANCA6613P	Adītya Birla Renewabies SPV 1 Limited	AAPCA7135G	Subsidiary	Inter-corporate deposit			Refer note below	1,091.00	457.70	561.00				
2	Adītya Bizla Renewables Limited	AANCA6613P	Aditya Birla Renewables SPV 1 Limited	AAPCA71356	Şubsidiary	Interest received			Refer note below	21.70	1.59	3.00	,			
з	Aditya Birla Renewables Limited	AANCA6613P	Adītya Birla Renewables SPV 1 Limited	AAPCA7135G	Subsidiary	Any other transaction	Reimbursement of Expense		Refer note below	5.43	-					
4	Aditya Birla Renewables Limited	AANCA6613P	Aditya Biria Renewables SPV 1 Limited	AAPCA7135G	Subsidiary	Any other transaction	Management Fees Charged - Income		Refer note below	155.36		91.00				
5	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renawables SPV 1 Limited	AAPCA7135G	Subsidiary	Any other transaction	Lease Rent Expense	-	Refer note below	7.67						
6	Adhya Birla Renewables Limited	AANCA6613P	Aditya Biria Renewables SPV 1 Limited	AAPCA7135G	Subsidlary	Any other transaction	Receipt of Inter-corporate deposit gives		Not applicable	9\$7.21						
7	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	Subsidiary	Investment			Not applicable		4,725.82	4,726.00				
8	Aditya Birla Renewables Limited	AANCA6613P	Aditya Biria Renewables SPV 1 Limited	AAPCA7135G	Subsidiary	Any other transaction	Receivable Salance- Reimbursement of Behalf of subsidiary		Refer note below	-	69.19					
9	Aditya Birla Renewables SPV 1 Limited	AAPCA71356	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary of Holding Company	Any other transaction	Receivable Balance - Reimbursement of Expense on behalf of fellow subsidiary		Refer note below		5.29	-				
1D	Aditya Biria Renewables SPV 1 Limited	AAPCA71356	UhraTech Cement Limited	AAACL54421	Investing Company or Venturer of subsidiary	Sale of goods or services			Refer note below	1,904.04	464.43	667,00				-
11	Aditya Biria Renewables SPV 1 Limited	AAPCA7135G	UltraTech Cement Limited	AAAC164421	Investing Company or Venturer of subsidiary	Any other transaction	Reimburgement of Expense		Refer note below	43.6L	-	-				
12	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	Aditya Birla Renewables Solar Limited	AATCA4320R	Subsidiary of Helding Company	Any other transaction	Receivable Balance - Reimbursement of Expense		Refer note below	10.00	0.59					
13	Aditya Biria Renewables SPV 1 Limited	AAPCA71356	UltraTech Cement Limited	AAAC164421	Investing Company or Venturer of subsidiary	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below		34.54	5				
14	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	Venkatadri Chandrasekaran	AADPV7524P	Key Managerial Personnal in Aditya Birla Renewables SPV 1 Limited	Any other transaction	Director sitting fees		Refer note below	3.12	-					
15	Aditya Birla Renewables SPV 1 Umited	AAPCA7135G	Sanjay Kumar Patra	AAEPP8341H	Key Managerial Personnal in Aditya Birla Renewables SPV 1 Limited	Any other transaction	Director sitting fees		Refer note below	3.12	-					
16	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	Aditya Birlə Mənəgement Corporation Private Umited	AAACB931ZD	Other related party in which directors of Ultimate Holding Company are interested	Any other transaction	Payable Balance- Reinibursement of Expense		Refer note below		-11.15					
17	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	Aditya Biria Renewables Energy Limited	AATCA4337L	Subsidiary of Holding Company	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below		-					
18	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	ABREL EPC limited	AAXCA1411F	Subsidiary of Holding Company	Any other transaction	Deputation charges receivables		Not applicable	-			-			
19	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	ABREL EPCCD Services Limited	AAWCA7783R	Subsidiary of Holding Company	Any other transaction	Deputation charges receivables		Not applicable	-		-				
ZD	Adiiya Birla Renewables SPV 1 Limited	AAPCA71356	ABREL Renewables EPC Limited	AAWEA6351R	Subsidiary of Holding Company	Any other transaction	Deputation charges receivables		Not applicable	-						
71	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	Aditya Biria Renewables Energy Limited	AATCA4337L	Subsidiary of Holding Company	Inter-corporate deposit			Not applicable					-		
22	Aditya Birla Renewalales SPV 1 Limited	AAPCA7135G	Adixya Birla Renewables Energy Lknited	AATCA4337L	Subsidiary of Holding Company	Interest received			Not applicable	-		-				
23	Aditya Sirla Renewables SPV 1 Lknited	AAPCA7135G	UltraTech Cement Limited	AAACL6442L	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital balance of investing Company		Not applicable	-	-1,660.42	-1,660.00				
24	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Subsidiary Limited	AAQCA8778A	Subsidiary	Inter-corporate deposit			Refer note below	8,270.00	1,610.00	9,130.00				
25	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Subsidiary Limited	AAQCA8778A	Subsidiary	Interest received			Refer note below	231.30	11.55	54.00				
26	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Subsidiary Limited	AAQCA8778A	Subskilary	Any other transaction	Management Fees Charged - Income		Refer note below	68.50	40.19	40.00				
27	Aditya Birla Renowables Limited	AANCA6613P	Aditya Birla Renewables Subsidiary Limited	AAQCA8778A	Subsidiary	Any other transaction	Project Development fees - Income		Refer note below	3,525.94	2,166.55	5,791.00				
28	Aditya Sirla Renewables Limited	AANCA6613P	Aditya Birlə Renewables Subsidiary Limited	AAQCA6778A	Subsidiary	Investment			Not appikable		1,964.12	1,964.12				
29	Aditya Birla Renewables Limit od	AANCA6613P	Aditya Birla Renewables Subsidiary Limited	AAQC46775A	Subsidiary	Any other transaction	Receipt of Inter-corporate deposit given		Not applicable	749,62						
30	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Subsidiary Limited	AAQC48775A	Subadiary	Any other transaction	Deputation charges receivables		Not applicable		4	-				-
31	Adirya Birla Renewables Subsidiary Limited	AAQCA8778A	Hindako Industries Umited	A4ACH1201R	Investing Company or Venturer of subsidiary	Sale of goods or services			Refer note below	798.02	110.56	154.00				-
32	Aditya Birla Renewables Subsidiary	AAQCA8778A	Subbash Chandra Bhargava	AACPB7884P	Key Managerial Personnal In Aditya Birla Renewables Subsidiary Limited	Any other transaction	Director sitting fees		Refer note below	2.11						
33	Limited Aditya Birla Renewables Subsidiary		Sanjay Kumar Patra	AAEPP8341H	Key Managerial Personnal in Aditya Biria Renewables Subsidiary Limited	Any other transaction	Director stitling fees		Refer note below	2.58						_
34	Limited Aditya Birla Renewables Subsidiary	AAQCA8778A	ABReL SPV 2 Limited	AAUCA5852D	Renewables Subsidiary Limited Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of		Refer note below	0.41	0.59					-
	Limited Adlışıa Birla Renewables Subsidiary		Aditya Birja Management Corporation Private	-	Other related party in which directors of		Expense									-
35	Limited	AAQCA8778A	Emited	AAACB9318D	Ultimate Holding Company are interested	Any other transaction	Reimbursement of rental expenses payable		Refer note below			1				
36	Aditya Birla Renewables Subsidiary Limited	AAQCAB778A	Hindalco Industries Limited	AAACH1201R	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital befance of Investing Company		Not applicable	-	-689.52	-690.00				
37	Aditya Birja Renewables Limited	AANCA6613P	Aditya Birla Renewables Utka) Limited	AASCA3312N	Subsidiary	Interest received			Refer note below	0.53						

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

ve I			Details of the loans,	Inter-corporate	e deposits, advances or l	ovestments
	Tenute	Nature (loan/ advance/ intercorporate deposit/ investment)	interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
T		inter-corporate deposit	9.25%	6 Months	Unsecured	For Busniess Purpose
t						
t						
T						
T						
T						
Ī						
+		-				
	_			1		
+					-	
+			_			
+		Inter-corporate	9.25%	6 Months	Unsecured	For Busniess Porpose
+		deposit	5.00		VIIACE	
┝	_					
┢		inter-corporate	9.75%	6 Months	Unsecured	For Busniess Purpose
		deposit	5.254	o montais	Unselated	
┝	-					
+						
+						
-					-	-
-						
-						
-				1	SHOREW	6
-				10	\$/	0
-	-	1		1	A	13
				1	3	er.
					*	

Contrast of the second distribution

Network, we give mean term for the last processing the last set and

	Details of the party (listed entity /sub	sidiary) poterios inte	1			T					In case monies a	ire due to eithe	In case and Encoded		diary. These det
No.	the transaction		Detail	s of the counterpart	ty	Type of related party	Details of other related party transaction	Value of the related party transaction as	Remarks on approval by	Value of transaction during the reporting	party as a n Iránsa			indebtedness is incurred ate deposits, advances o	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction		approved by the audit committee	audit committee	period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebted-ness	Cost
18	Aditya Birla Renewables Limited	AANCA5613P	Aditya Birla Renewables Utkal Limited	AASCA3312N	Subsidiary	Inter-corporate deposit			Refer note below	140.00					
19	Aditya Birla Renowables Limited	AANCA6613P	Aditya Birla Ronewables (Jikal Limited	AASCA3312N	Subsidlary	Any other Leansaction	Management Fees Charged - Income	_	Refer note bejow	14.00	\$.23	. 8.00			
ю	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewablea Utkal Limited	AASCA3312N	Subsidiary	Any other Iransaction	Receipt of Inter-corporate deposit given		Not applicable	140.00					
11	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Utikal Limited	AASCA3312N	Subsidiary	Investment			Not applicable	-	362.60	363.00			
12	Aditya Birla Renewables Lindted	AANCA6613P	Aditya Birla Renewables Utkal Limited	AASCA3312N	Subsidiary	Any other transaction	Deputation charges receivables		Not applicable	+					
13	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Utkal Limited	AASCA3312N	Subsidiary	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below						
4	Aditya Birla Renewables Linuted	AANCA6613P	Aditya Biria Renewabies Utika) Limited	AASCA3312N	Subsidiary	Any other transaction	Payable Balance- Reimbursement of Expense		Røfer note below			1			
15	Aditya Birla Renewables Lanited	AANCA5613P	Aditya ŝiria Renewabies Utkal Limited	AASCA3312N	Subsidiary	Any other transaction	Reimbursement of Expense		Refer note below	-0.07					
ю	Aditya Birla Renewables Utkal Limited	AASCA3312N	Utkal Alumina International Limited	AAACU3008R	Investing Company or Venturer of subskilary	Sale of goods or services			Refer note below	190.52	43.00	36.00			
17	Aditya Birla Renewables Utkal Limited	AA5CAJ312N	Utkal Alumina International Limited	AAACU3008R	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital balance of Investing Company		Not applicable		-127.40	- 127.00		1	
18	Aditya Birla Renewables Utkal Limit ed	AASCA3312N	Aditya Birla Management Corporation Private Limited	AAACB9313D	Other related party in which directors of Ultimate Holding Company are interested	Any other transaction	Reimbursement of rental expenses payable		Refer note below		-				
19	Aditya Birla Renewables Utkal Limited	AASCAJ312N	Aditya Birla Renowables SPV 1 Limited	AAPCA7135G	Subsidiary of Holding Company	inter-corporate deposit			Refer note below	140.00					
50	Aditya Birla Renewables Litkal Limited	AASCA3312N	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	Subsignery of Holding Company	Interest received			Refer note below	1.00	-	-			
51	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary	Inter-corporate deposit			Refer note below	3,226.00	4,141.00	4,894.00			
52	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary	Interest received			Refer note below	215.44	30,04	34.00		_	
;a	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary	Any other transaction	Management Fees Charged - Income		Refer note below	120.14					
i4	Aditya Birla Renewables Limited	AANCA5613P	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary	Any other transaction	Project Development fees - Income		Refer note below	993.67					
5	Aditya Birla Renewables Limited	AANCA5613P	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary	Any other transaction	Receipt of Inter-corporate deposit given		Not applicable	2,472.93					
6	Aditya Birla Renewables Limitod	AANCA6613P	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary	invetment			Not applicable		8,451.10	8,451.00			
57	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renuwables Energy Limitod	AATCA4337L	Subsidiary	Any other transaction	Receivable Balance- Relmbursement of Behalf of subsidiary		Refer note below		180.43				
	ABREL EPC Limited	AAXCA1411F	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary of Holding Company	Any other transaction	Trade Receivables		Not applicable		9,906.63	10,217.00			
9	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary	Any other transaction	Deputation charges receivables		Not applicable	-					
	Aditya Birla Renewables Energy Limited	AAYEA4337L	UltraTech Cement Limited	AAACL6442L	Investing Company or Venturer of subsidiary	Sale of goods or services			Refer note below	1,442.86	645,26	525.00			
	Aditya Birla Renawables Energy Limited	AATEA43371	Subhesh Chandra Bhargava	AACPB7884P	Key Managerial Personnal In Aditya Birla Renewables Energy Limited	Any other transaction	Director sitting fees		Refer note below	2.11	_				
	Aditya Akla Renewables Enorgy Limited	AATCA43371	Şanjay Kumar Patra	AAEPP8341H	Key Managerial Personnal in Aditya Birla Renewables Energy Limited	Any other transaction	Objector sitting fees		Refer note below	2.11		-			
3	Aditya Bida Rengwables Energy Limited	AATCA4337L	Aditya Birla Management Corporation Private Limited	AAACB9318D	Other related party in which directors of Ultimate Holding Company are interested	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below		-2.48				
	Aditya Sirla Renewables Energy Limited	AATEA4337L	ABREL Renewables EPC Limited	AAWCA6351R	Subsidiary of Holding Company	Any other transaction	Liability for capital expenditure		Refer note below	-	-34.00	-1.00			
55	Aditya Birla Renewables Energy Limited	AATEA43371	UltraTech Cement Limited	AAACL6442L	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital balance of Investing Company		Not applicable	-	-2,969.31	-2,969.00			
6	Aditya Birla Renewables Limited	AANCA6513P	Aditya Birla Renowables Green Power Private Limited	AABCW7125J		Any other transaction	Inter-corporate deposit takes		Refer note below	470.00	-260.29	-585.00			
57	Aditya Birta Renewables Limited	AANCA6613P	Aditya Birla Renewables Green Power Private Limited	AABCW7185J	Subsidiary	Interest paid			Refer note below	75.4 2	-1.89	-4.00			
8	Adityo Birla Renewables Limited	AANCAG613P	Aditya Atria Renewables Green Power Private	AABCW7185J	Subsidiary	Any other transaction	Management Fees Changed - Income		Refer note below	49.13	24.36	29.00			
;9	Aditya Birla Renewables Limited	AANCA6613P	Aditya Biria Renewables Green Power Private	A48CW7185J	Subsidiary	Investment			Not applicable		4,398.34	4,398.00			
70	Adityo Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Green Power Private	AABCW7165J	Subsidiary	Any other transaction	Inter-corporate deposit Repaid		Refer note below	145.00					
n	Aditya Birla Renewables Limited	AANCA6613P	Limited Aditya Birla Renewables Green Power Private	AABCW7185J	Subsidiary	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below						
-	Aditya Birla Renewables Limited	AANCA5613P	Umited Adityn Birla Renewables Green Power Private		Subsidiary	Any other transaction	Payable Balance Reimbursement of Expense		Refer note below						
3	Aditya Etria Renewables Green Power	AABCW7185J	Limited Aditya Birla Finance Limited	AABCB5769M	Subsidiary' Subsidiary of Litimate Holding				Refer note below	256.40					
4	Private Limited Aditya Birla Renewables Green Power	AABCW7185J	Aditya Birla Finance Limited	A CONTRACTOR	Company Subsidiary Subsidiary of Ultimate Holding		Repayment of rupce term loan taken		Refer note below	105.52					

r give ints	loans, inter-		Details of the loans,	Inter-corporate	e deposits, advances or i	nvestments
	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	interest Rate (%)	Tenure	Secured/unsecured	Purpose for which the funds w be utilised by the ultimate recipient of funds (endusage)
		later-corporate deposit	9.25%	6 Manths	Unsecured	For Busniess Purpose
+					_	
+						
+						
+						
+				-	-	
+	-	inter-corporate	9.754	fi Mønths	Uasecured	For Busniess Purpose
+		deposit			UNDECLIEU	ror business rarpose
+		Inter-corporate			-	
+		deposit	9.25%	6 Months	Unsecured	For Busnless Purpose
-						
4						
			-	-		
1						
+						
+						
+						
+						
1						
+				-		
+		Inter-corporate				
+		deposit	9.25% (6 Months	Unsecured	For Busniess Purpose
+						
+						
1						
1				-		Renews

Contract and second in the second second

Maining many transmittions for the full year empty 214 Minute (MIM)

(Windame)

									1		in case monies a	re due to either			-	tal
	Details of the party (listed entity /sub the transaction	sidiary) entering frito	Details	t of the counterpart	Υ Υ	Type of related party		Value of the related party	Remarks on approval by	Value of transaction	party as a re trensa	esult of the		ndebtedness is incurred ite deposita, advances o		
Sr No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	Details of other related party fransaction	transaction as approved by the audit committee	audil committee	during the reporting period	Opening balance	Closing bajance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebted-ness	Cost	
75	Aditya Birla Renewables Green Power Private Limited	AA0CW7185J	Aditya Birla Management Corporation Private Limited	AAACB9318D	Other related party in which directors of Ultimate Holding Company are interested	Any other transaction	Payable Balance- Reimbursement of Rent Expense		Not applicable		1					
76	Aditya birta Renewables Green Power Private Limited	AABCW7185J	Venkatadri Chandras ck aran	AADPV7524P	Key Managerial Personnal in Aditya Birla Renewables Green Power Private Limited	Any other transaction	Director sitting fees		Refer note below	0.82						Ī
77	Aditya Birla Renewables Green Power Private Limited	AABCW7185	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below							
78	Aditya Birla Renewables (Imited	AANCA6513P	ABREL Century Energy Limited	AAWCA6447L	Subsidiary	Inter-corporate deposit			Refer note below	805.00	1,742.32	1,832.00				
79	Aditya Birla Renewables Limited	AANCA6513P	ABREL Century Energy Limited	AAWCA6447L	Subsidiery	interest received			Refer note below	84.23	13.53	13.00				
BQ	Aditya Birta Renevables Limited	AANÇA6613P	ABREL Century Energy Limited	AAWCA6447L	Subsidiary	Any other transaction	Management Fees Charged - Income		Refer note below	59.25	34.52					
81	Aditya Birla Renewables Limited	AANCA6613P	ABREL Century Energy Limited	AAWEA6447L	Subsidiary	Any other transaction	Receipt of Inter-corporate deposit given		Not applicable	715.43	1	-				
52	Aditya Birła Renewables Limited	AANCA6613P	ABREL Century Energy Limited	AAWÇA6447L	Subsidiary	Investment			Not applicable		2,518.22	2,518.00				
83	Aditya Birla Renewables Limited	AANCA6613P	ABReL Century Energy Limited	AAWCA6447L	Subsidiary	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	2,00	4					Ĩ
м	Aditya Birla Renewables Limited	AANCA6613P	ABReL Century Energy Limited	AAWCA6447L	Subsidiary	Any other transaction	Project Development fees - Income		Refer note below	155.00	-	-			1	
B5	Aditya Birla Renewables Limited	AANCA6613P	ABReL Century Energy Limited	AAWCA6447L	Subskliary	Any other transaction	Balance Receivable		Not applicable							
Be	ABRel Century Énergy Limited	AAWCA6447L	Subhash Eliandra Bhargava	AACP87834P	Key Managerial Personnal in ABREL Century Energy Limited	Any other transaction	Director sitting fees		Refer note below	Z.11	+					
67	ABRet Century Energy Limited	AAWCA6447L	Sanjay Kumar Patra	AAEPP8341H	Key Managerial Personnal in ABREL Century Energy Limited	Any other transaction	Director sitting fees		Refer note below	2.11						
68	ABReL Century Energy Limited	AAWCA5447L	Century Enka Limited	AABCC24910	Investing Company or Venturer of subsidiary	Sale of goods or services		-	Refer note below	535,9 9	305.62	306.00				
69	ABReL Century Energy Limited	AAWCA6447L	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below							
90	ABRel. Century Energy Limited	AAWCA6447L	Adītya Birla Renewables Solar Limited	AATCA4320R	Subaldiaty of Holding Company	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below		-	-				
91	ABReL Century Energy Limited	AAWCA6447L	ABReL EPCCO Services Limited	AAWCA7783R	Subsidiesy of Holding Company	Any other transaction	Receipt of Inter-corporate deposit given		Not applicable	0.49	-	-				
92	ABReL Century Energy Limited	AAWC46447L	ABReLEPCCO Services Limited	AAWCA7783R	Subsidiary of Holding Company	Interest received			Refer note below	-0.05						
93	ABReL Century Energy Limited	AAWC46447L	Century Enka Limited	AABCC2491D	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital balance of investing Company		Not applicable	-	-864.76	-885.00				
94	Aditya Birla Renewables Limited	AANCA6613P	ABREL (Odisha) SPV Limited	AAXCA1599A	Subsidiary	Inter-corporate deposit			Refer note below	505,00	1,237.00	1,422.00				
95	Adlıya Birla Renowables Limited	AANCA6613P	ABREL (Odisha) SPV Limited	AAXCA1599A	Subskilary	Interest received			Refer note below	62.08	8.74	9.00				
96	Aditya Birla Renewables Limitud	AANCA6613P	ABREL (Odisha) SPY Limited	AAXCA1599A	Şubsidlary	Any other transaction	Management Fees Charged - Income		Refer note below	47.20	26.01	27. 0 0				
97	Aditya Birla Renewables Limited	AANCA6513P	ABReL (Odisha) SPY Limited	AAXCA1599A	Subsidiary	Any other transaction	Receipt of inter-corporate deposit given		Not applicable	320.04	-					
98	Aditya Birta Renewables Limited	AANCA6613P	ABReL (Odisha) SPV Limited	AAXCA1599A	Subsidiary	Investment			Not applicable	-	1,427.02	1,427.00				
99	Aditya Birla Renewables Limited	AANCA6613P	ABReL (Odisha) SPV Limited	AAXCA1599A	Subsidiary	Any other transaction	Receivable Balance- Reimbursement of Sebatf of subsidiary		Not applicable	-	26.01					
100	ABReL (Odisha) SPV Limited	AAXCA1599A	UltraTech Cement Limited	AAAQL6442L	Investing Company or Venturer of subsidiary	Sale of goods or services			Refer note below	483.36	251.31	173.00				
101	ABReL (Odisha) SPV Limited	AAXCA1599Å	LitraTech Cement Limited	AAACL6442L	Investing Company or Venturer of subsidiary	Any other transaction	Minimum Supply Obligation Charged		Refer note below	49.00	- 130.94	-180,00				
102	ABRel (Odisha) SPV Limited	AAXCA1599A	UltraTech Cement Limited	AAAQL6442L	Investing Company or Venturer of subsidiary	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	32.79	28,82	61.00				
103	ABRet (Odisha) SPV Limited	AAXCA1599A	UltraTech Cement Limited	AAACL6442L	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital balance of Investing Company		Not applicable	-	-501,39	-501.00				
364	ABRet (Odisha) SPV Limited	AAXCA15994	Senjey Kumer Petra	AAEPP8341H	Key Managerial Personnal in ABReL (Odisha) SPV Limited	Any other transaction	Director sitting fees		Refer note below	1.88						
105	ABReL (Odisha) SPV Limited	AAXCA1599A	Vijay Kumar Aganwal	AABPA9526A	Key Managerial Personnal in ABReL (Odisha) SPV Limited	Any other transaction	Director sitting fees		Refer note below	1.86						
106	Aditya Birla Renewables Limited	AANCA6613P	ABREL (MP) Renewables Limited	AAXCA1642G	Subsidiary	Inter-corporate deposit			Refer note below	5,000-00	4,480.00	9,340.00				
107	Aditya Birla Renewables Limited	AANCA6613P	ABREL (MP) Renewables Limited	AAXCA1642G	Subsidiary	Interest received			Refer note below	296.02	30. 0 8	60.00				
108	Aditya Birla Renewables Limited	AANCA6613P	ABREL (MP) Renewables Limited	44XCA1642G	Subsidiary	Any other transaction	Project Development fees - Income		Refer note below	17.94	37.67	6.00				
70à	Aditya Birla Renewables Limited	AANCA6613P	ABREL (MP) Renewables Limited	AAXCA1642G	Subsidiary	Any other transaction	Reimbursement of Expense on behalf of Subsidiary		Refer note below	1.26	0.74	-				Ī
110	Aditya Birla Renewables Limited	AANCA6613P	ABREL (MP) Renewables Limited	AAXCA1642G	Şubsidjary	Any other transaction	Receipt of Inter-corporate deposit given		Not applicable	140.00	-	-				
111	Adıtıya Birla Renewables Limited	AANCA6613P	ABREL (MP) Renewables Limited	AAXCA16426	Subsidiary	Investment			Not applicable		10,072.88	10,073.00				-

oans, inter-		Details of the lowns	, inter-corporate	deposits, advances or	investments
Tenute	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	T en ure	Secured/ unsecured	Purpose for which the funds be utilised by the ultimate recipient of funds (endusag
	Inter-corporate	9.25%	6 Months	Unsecured	For Busiless Purpose
	deposit				
		_			
				1	
		-			
-	Inter-corporate deposit	9.25%	6 Months	Unsecured	For Busniess Purpose
-				-	
-					
	Inher comments				
	Inter-corporate deposit	9.25%	6 Months	Unsecured	For Buspless Purpose
					Ronew
				1	Kunet

And and party income from the first part and a first the set of the

	Details of the party (linked entity /sub	sidiary) entering into				1				1	in case monies	are due to althe		of related party transacti Dated entity/subsid	idiary. These
Sr No.	the transiention	aman k) ericélait kirdi	Deta	lls of the counterpar	ty	Type of related party	Details of other related party transaction	Value of the related party transaction as	Remarks on approval by	Value of transaction during the reporting	party as a r transi	esult of the	In case any Ithancial i	indebteciness is incurred ate deposits, advances o	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction 2		approved by the audit committee	audit committee	period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of dubt/ any other etc.)	Details of other Indebted-ness	Cost
112	ABReL (MP) Renewables Limited	AAXCA1642G	Sanjay Kumar Patra	AAEPP6341H	Key Managerial Personnal in ABReL (MP) Renewables Limited	Any other transaction	Director sitting fees		Refer note below	3.27					
113	ABReL (MP) Renewables Limited	AAXCA1642G	Ashish Razdan	ADXPR1913M	Key Managerial Personnal in ABReL (MP) Renewables Limited	Any other transaction	Director sitting fees		Refer note below	3,17					
114	ABReL (MP) Renewables Limited	AAXCA1642G	ABReL SPY 2 Limited	AAUCA5852D	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	-					-
115	ABReL (MP) Renewables Limited	A4XCA1642G	ABReL EPCCO Services Limited	AAWCA7783R	Subsidiary of Holding Company	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below	-7,37		-			-
116	ASRel. (MP) Renewables Limited	AAXCA1642G	UltraTech Cement Limited	AAACL6442L	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital balance of investing Company		Not applicable		-3,539.12	-3,539.00			
417	Aditya Birla Renewables Limited	AANCA6513P	ABREE Green Energy Limited	AAXCA2051K	Subsidiary	Inter-corporate deposit			Refer note below	1,750.00	120.00	1,870.00			
118	Aditya Birla Renewables Limited	AANCA6613P	ABREL Green Energy Umited	AAXCA2051K	Subsidiary	Interest received			Refer note below	20.97	D,03	9.00			-
119	Aditya Birla Renewables Limited	AANCA6613P	ABREL Green Energy Umited	AAXCA2051K	Subsidiary	Any other transaction	Project Development fees - Income		Refer note below	95.81	102.45				
120	Aditya Birla Renewables Limited	AANCA6613P	ABReL Green Energy Limited	AÅXCA2051K	Subsidiary	Any other transaction	Payment of Inter-corporate deposit taken		Not applicable					_	-
121	Aditya Birla Renewables Limited	AANCA6613P	ABReL Green Energy Limited	AAXCAZ051K	Subsidiary	Investment		-	Not applicable	-	6,791.05	6,791.00			
122	Adizya Birla Renewables Limited	AANCA6613P	ABRel Green Energy Limited	AAXCA2051K	Subsidiary	Any other transaction	Receivable Balance- Reimbursement of Behalf of subsidiary		Refer note below	-	102.45	129.00			
123	Aditya Birla Renewables Limited	AANCA6613P	ABReL Green Energy Limited	AAXCA2051K	Subsidiary	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below			-			
154	Aditya Birla Renewables Limited	AANEA6613P	ABRel Green Energy Umited	AAXCA2051K	Subsidiary	Interest Paid			Refer note below	-0.24					
125	ABRel Green Energy Limited	AAXCA2051K	Sanjay Kumar Patra	AAEPP8341H	Key Managerial Personnal In ABRet Green Energy Limited	Any other transaction	Director sitting fees		Refer note below	2.11					
126	ABReL Green Energy Limited	AAXCA2051K	Vijay Kumar Agarwal	AABPA9526A	Key Managerial Personnal in ABBel, Green Energy Limited	Any other transaction	Director sitting fees		Refer note below	2.11					
127	ABReL Green Energy Limited	AAXCA2051k	UltraTech Cement Limited	AAAEL6442L	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital balance of Investing Company		Not applicable	-	-2,386JON	-2,336.00			
128	Aditya Birla Renewables Limited	AANCA6613P	ABREL (RJ) Projects LIMITED	AAXCA3787C	5ubsidiary	Inter-corporate deposit			Refer note below	11,210.00	10,431.43	8,301.00			
129	Aditya Birla Renewables Limited	AANCA6613P	ABReL (RJ) Projects LIMITED	AAXCA8787C	Subsidiary	Interest received			Refer note below	521.15	67.56	50.00			
130	Aditya Birla Renewables Limited	AANCA6613P	ABReL [RJ] Projects LIMITED	AAXCAB787C	Subsidiary	Any other transaction	Project Development fees - Income	-	Refer note bejow	3,707.06	5,540.03	1,243.00			
131	Aditya Birla Renewables Limited	AANCA6613P	ABREL (RJ) Projects Limited	AAXCA8787C	Subsidiary	Any other transaction	Receipt of Inter-corporate deposit given		Not applicable	13,340.00		-			
132	Adutya Birla Renewables Limited	AANCA6613P	ABREL (RJ) Projects Limited	AAXCA8787C	Subsidiary	Investment			Refer note below	42,523.00	0.74	42,513.00			
133	Aditya Birla Renewables Limited	AANCA6613P	ABREL (RJ) Projects Limited	AAXCA8787C	Subsidiary	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	-					
194	ABREL (RJ) Projects Limited	AAXCA8787C	Aditya Birla Renewables Subsidiary Limited	AAQCA3778A	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Réfer note below	-					
135	ABReL (RJ) Projects Limited	AAXCA8787C	UltraTech Gement Limited	AAGEL6442L	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital balance of investing Company		Refer note below	14,937,00	-0.26	-14,937,00			
136	Aditya Birla Renewables Limited	AANCA6613P	ABReL Hybrid Projects Limited	AAZCA3105A		Inter-corporate deposit		1	efer note below	1,545.00	160.00	1.705.00			
137	Aditya Birla Renewables Limited	AANCA6613P	ABReL Hybrid Projects Limited	AAZCA3105A	Subsidiary	Interest received			Refer note below	44.25	0.54	11.00			
138	Aditya Biria Renewables Limited	A4NCA6613P	ABRel, Hybrid Projects Limited	AAZCA3105A	Subsidiary	investment			fot applicable	4	1.00	1.00			
199	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables SPV 3 Limited	ABBCA6901B	Subsidiary	Investment		F	lefer acte below	1.00		1.00			
140	Aditya Birla Renewables Limited	AANCA5613P	Aditya Birla Renewables SPV 4 Lànited	ABBCAB075A	Subsidiary	hivesliment		6	tefer note below	1.00		1.00			
141	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birta Renewables Solar Limited	AATCA432DR	Subsidiary	Inter-corporate deposit			tefer note below	2,255.31	5,081.69	3,811.00			
142	Aditya Birta Renewables Limited	AANEA6613P	tditya Birla Renewables Solar Linited	AATCA432DR	Subsidiary	Internst received			efer note below	186.92	35,58	27.00			
143	Aditya Birla Renewables Limited	AANCA6613P	ulitya Birla Renewables Solar Limited	AATCA4320R	Subsidiary	Any other transaction	Management Fees Charged - Income	F	efer note below	305.31	123.29				
144	Aditya Biria Renewables Limited	AANCA6613P	aditya Birla Renewables Solar Limited	AA'ICA4320R	Subsidiary	Any other transaction	Project Davelopment fees - Income	R	efer note below	155.89	31.99	-			
145	Aditya Birla Renewables Limited	AANCA6613P	iditya Birla Renewables Solar Limited	AATCA4320R	Stibskliary	Any other transaction	Reimbursement of Expense on behalf of Subsidiary	R	efer note below	1.30					
146	Aditya Birla Renewables Limited	AANCA6613P	ditya Birla Renewables Solar Umited	AATCA4320R	Subsidiary	Any other transaction	Reimburgement of Expense	8	efer note below	-43.70					
147	Aditya Birla Renewables Limited	AANCA6613P	ditya Biria Renewables Solar Limited	AATCA4320R	Subsidiary	Any other transaction	Receipt of Inter-corporate deposit given		ot applicable	3,525.63	_				_
148	Aditya Birla Renewables Limited	AANCA5613P	ditya ölrlə Renewables Solar Limited	AATCA4320R	Subsidiary I	investment			ot appHcable		12,534.26	12,534,00			
149	Aditya Birla Renewables Limited	AANCA5613P A	ditya Birla Renewables Solar Limited	AATCA4320R	Subsidiary	Any other transaction	Receivable Balance- Reimbursement of Behalf of subsidiary		efer note below		3.70				

ents	ioans, inter-	1	Details of the joans	, inter-corporat	e deposits, advances o	or Investments
t	Tenure	Nature (loan/ advance/ Intercorporate deposit/ Investment	interest Rate (%)	Телиге	Secured/ unsecur	Purpose for which the funds w ed be utilised by the ultimate recipient of funds (endusage
_						
					-	
+						
		Inter-corporate deposit	9.25%	6 Manths	Unsecured	For Bushless Purpose
-						
+	_		_			
	-					
+				-		
+		Inter-corporate deposit	9.25%	6 Months	Unsecured	For Business Purpose
-						
1						
-				_		
	e					
		Inter-corporate deposit	9.25%	Months	Unsecured	For Busnless Purpose
		Inter-corporate deposit	9.25% 6	Months	Unsecured	For Busnless Purpose
-				-		
					6	Renew
				_	100	6

Millys Mile Texandiles Collect

An intelligence of the second s

(Tinizida)

			1			T					1		Additional disclosure of	r related party transaction listed entity/subside	
	Details of the party (listed entity /sul the trapsaction		Detai	is of the counterpar	rty.	Type of related party	-	Value of the related party	D	Value of transaction	in case monies a party as a r transa	esult of the	In case any financial in	ndebtedness is incurred ate deposits, advances p	
Sr No.	Name	PAN	Name	PAN	Relationship of the counterparty with th listed entity or its subsidiary	transaction	Details of other related party transaction	transaction as approved by the audit committee		during the reporting period	Opening balance	Closing balance	Nature of Indebledness (Ioan/ issuance of debt/ any other etc.)	Details of other Ind elated -ness	Cost
150	Aditya Birla Renewables Solar Limited	AATCA4320R	Aditya Birlə Management Corporation Private Limited	AAACB9318D	Other related party in which directors of Ultimate Holding Company are interested	Any other transaction	Psyable Balance- Reimbursement of Expense		Refer note below	-	-				
151	Aditya Birla Renewables Solar Umited	AATCA4320R	Nindalco Industries Limited	AAACH1201R	Investing Company or Venturer of subsidiary	Sale of goods or services			Refer note below	3,772.77	1,872.20	2,004.00			1
152	Aditya Birla Renewables Solar Umited	AATCA4320R	Subhash Chandra Bhargava	AACP87#84P	Key Managerfal Personnal in Adîtya Birla Renewables Solar Elmited	Any other transaction	Director sitting fees		Refer note below	3.11					-
159	Adilya Birla Renewablez Solar Limited	AATCA4320R	Vijay Kumar Agarwal	AABPA9526A	Key Managerial Personnal in Aditya Birla Renewables Solar Limited	Any other transaction	Director sitting fees		Refer note below	3.11		-			
154	Aditya Birla Renewables Solar Limited	AATCA4320R	Hindako Industries Limited	AAACH1201R	investing Company or Venturer of subsidiary	Any other transaction	Minimum Supply Obligation Charged		Refer note below	-67.49		-			-
155	Aditya Biria Renewables Solar Limited	AATCA4920R	ABRet Green Energy Limited	AANCA2051K	Subsidiary of Holding Company	Any other transaction	Sale of Asset		Refer note below	0.40	66.60				1
156	Aditya Birla Renewables Solar Limited	AATCA4320R	Hindaico Industries Limited	AAACHJ201R	Investing Company or Venturer of subsidiary	Any other transaction	Receivable Balance-Reimbursement of Expense		Refer note below	286.13		105.00			
157	Aditya Birla Renewables Solar Limited	AATCA4320R	Hindaico Industries Limited	AAACH1201R	Investing Company or Venturer of subsidiary	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below		-455.14				
158	Aditya Birla Renewables Solar Limited	AATCA432DR	Hindafco Industries "Imited	AAACH1201R	Investing Company or Venturer of subsidiary	Any other transaction	Equity Share Capital balance of Investing Company		Not applicable		-4,387.78	-4,387.78			
159	Aditya Birla Renewables Limited	AANCA6613P	ABREL Solar Power Limited	AAVCA70938	Subsidiary	inter-corporate deposit			Refer note below	5,485.00	6,956.07	5,527.00			
160	Aditya Birla Renewables Limited	AANCA5613P	ABREL Solar Power Limited	AAVCA7093B	Subsidiary	interest received			Refer note below	303.82	43.81	40.00			
161	Aditya Birla Renewables Limited	AANCA6613P	ABREL Sofar Power Limited	AAVCA70938	Subsidiary	Any other transaction	Reimbursement of Expense		Refer note below	0.43					
162	Aditya Birla Renewables Limited	AANCA6613P	ASREL Solar Power Limíted	AAVCA70938	Subaidiary	Any other transaction	Management Fees Charged - Income		Refer note below	141.75	121.37				-
163	Aditya Birla Renewables Limited	AANCA6613P	ABREL Solar Power Limited	AAVCA70938	Subsidiary	Any other transaction	Project Development fees - Income		Refer note below	1,126.98					
164	Adītya Birla Renewables Limited	AANCA6613P	ABREL Solar Power Limited	AAVCA70938	Subsidiary	Any other transaction	Receipt of inter-corporate deposit gives		Not applicable	6.914.24		-			
165	Aditya Biria Renewables Limited	AANCA6613P	ABREL Solar Power Limited	AAVCA70938	Subsidiary	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	2.00	-				
165	Aditya Birla Renewables Limited	AANCA6613P	ABREL Solar Power Limitud	AAVCA70938	Subsidia ny	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below	-1.59		-			
167	Aditya Birla Renewables Limited	AANCA6613P	ABREL Solar Power Limited	AAVEA70938	Subsidia ny	investment			Not applicable	739.00	20,231.57	20,971.00			
168	ABREL Solar Power Limited	AAVCA70938	Grasim Industries Limited	AAAEG4464B	Ultimate Holding	Sale of goods or services			Refer note below	1,774.77	539.35	692.00			-
169	ABREL Solar Power Limited	AAVCA7093B	Grastm Industries Limited	AAACG4464B	Ultimate Holding	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	-0.07	16.53	39.00			
170	ABREL Solar Power Limited	AAVCA7093B	Grasim industries Limited	AAACG4464B	Ultimate Holding	Any other transaction	Minimum Supply Obligation Charged		Refer note below	52.6 9					
171	ABREL Solar Power Limited	AAVCA7D93B	Grasim industries Limited	AAACG44648	Uitimate Holding	Any other transaction	Settlement Charges		Refer note below		-				
172	ABREL Solar Power Limited	AAVEA7D93B	Bhupendranath Bhargava	AACP87881J	Key Managerial Personnal in ABREL Solar Power Limited	Any other transaction	Director sitting fees		Refer note below	0.31	-				
173	ABREL Solar Power Limited	AAVCA7093B	Sanjay Kumar Patra	AAEPP8341H	Key Managerial Personnal in ABREL Solar Power Limited	Any other transaction	Director sitting fees		Refer note below	3.48		-			
174	ABREL Solar Power Limited	AAVCA70938	Ashish Razdan	ADXPR1913M	Key Managerial Personnal in ABREL Solar Power Limited	Any other transaction	Director sisting fees		Refer note below	2.17	-	-			
175	ABREL Solar Power Limited	AAVCA7093B	Aditya Birla Renewables SPV 1 Limited	AAPCA71356	Subsidiary of Holding Company	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below	-		-			
176	ABREL Solar Power Limited	AAVCA70938	Grasim Industries Limited	AAACG4464B	Ultimate Holding	Any other transaction	Equity Share Capital balance of Ultimate Holding Company		Not applicable	260.00	-7,108.39	-7,368.00			
177	ABREL Solar Power Limited	AAVCA70938	Aditya birla Management Corporation Private Limited	AAAC893180	Other related party in which directors of Uithmate Holding Company are interested	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below		-				
179	ABREL Solar Power Umited	AAVCA70936	Aditya Birla Renewables SPV 1 Limited	AAPCA7135G	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	-		-			
179	ABREL Renewables EPC Limited	AAWCA6351R	ABReL SPV 2 Limited	AAUCAS852D	Subsidiary of Holding Company	Sale of goods or services			Refer note below	-23.60					
130	ABREL Renewables EPC Limited	AAWCA6351R	UltraTech Cement Umited	AAACL6442L	Subsidiary of Liftimate Holding Company	Sale of goods or services			Refer note below	138.30	112.94	251.00			-
131	ABREL Renewables EPC Limited	AAWCA6351R	Hindalco Industries Limited	AAACH1201R	Promoter Group of Ultimate Holding Company	Sale of goods or services			Refer note below	-	330.96	833.00			
JA2	ABREL Renewables EPC Limited	AAWCA6351R	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary of Holding Company	Sale of goods or services			Not applicable						-
Ju s	ABREL Renewables EPC Limited	AAWCA6351R	ABReL SPV 2 Limited	AAUCA5852D	Subsidiary of Holding Company	Any other transaction	Advance from Customer		Not applicable	-	-9.26	-			
184	ABREL Renewables EPE Limited	AAWCA6351R	ABREL EPC Limited	AAXCA1411F	Subsidiary of Holding Company	Purchase of goods or services			Refer note below	0.43					
185	ABREL Renewables EPE Limited	AAWCA6351R	ABREL EPC Limited	AAXCA1411F	Subsidiary of Holding Company	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below	-5.59	-5.59				-

er	In case any financial in				eed to be disclosed only once, during the reporting period when such transaction was undertaken. as, inter- Details of the loans, inter-corporate deposite, advances or investments									
		idebtedness is incurred t te deposits, advances or		loans, inter-		Octails of the loans,	, inter-corporate	deposita, advances or i	nvestments					
-	Nature of Ind ebled ness (loan/ issuance of debt/ any other etc.)	Details of other Indeleted-ness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds v be utilised by the utilinate recipient of fainds (endusage					
-														
0														
-														
			-	_										
,				_										
t														
					inter-corporate deposit	9.25%	6 Months	Unsecured	For Businless Purpose					
		_	-				-							
				-										
,														
				_										
					_									
				_										
					-		_							
			-			-			BRONOWS					
	-			-				10	18 Contraction					
								ethe						
								13	1 13					

Anity a Berlin Research and the second

talana perpensiona in print international second

(Minister)

-											In case monies a	re due to eithe		listed en/tty/subsidi		-
	Details of the party listed entity /sub the transaction	sidiary) entering into	Detai	is of the counterpart	v	Type of related party		Value of the related party	Remarks on approval by	Value of transaction	party as a re transa	sult of the	In cose any financial i	ndebtedness is incurred ate deposits, advances o		
ār No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	Details of other related party transaction	transaction as approved by the audit committee	audit committee	during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebted-ness	Cost	
186	Aditya Birla Renewables Limited	AANCAG513P	ABREL Renewables EPC Limited	AAWCA6351R	Subsidiary	inter-corporate deposit			Refer note below	529.00	533.00	933.00				Ī
187	Aditya Birla Renewables Limited	AANCA6613P	ABREL Renewables EPC Limited	AAWCA6351R	Subsidiary	Interest received			Refer note below	36.72	3.56	7.00				Ī
188	ABREL Renewables EPC Limited	AAWCA6351R	Aditya Birla Renewables Limited	AANCA6613P	Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Réfer note below	-0.40		-				
169	Aditya Birla Renewables Limited	AANCA6613P	ABREL Renewables EPC Limited	AAWCA63518	Şubsidia ny	Any other transaction	Receipt of Inter-corporate deposit given		Not applicable	129.00	-	-				
190	Aditya Birla Renowables Limited	AANCA6613P	ABREL Renewables EPC Limited	AAWCA63518	Subeidiury	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below		-0.82	-				
191	Aditya Birla Renewables Limited	AANCA6513P	ABREL Renewables EPC Umited	AAWCAG351R	Subsidia ry	Investment			Not applicable		1.00	1.00				
192	Aditya Birla Renewablea Limited	AANCA6513P	ABREL Renewables EPC Umited	AAWCA63518	Subsidia ry	Any other transaction	Revelvable Balance- Reimbursement of Expense		Refer note below	-		-				
193	Aditya Birla Renewables Limited	AANCA6613P	ABREL Renewables EPC Limited	AAWCA6351R	Subskliery	Any other transaction	Deputation charges receivables		Not applicable	-						
194	ABREL Renewables EPC Limited	AAWCA6351R	Adītya Birla Renewables Energy Limited	AATCA4337L	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	2.00						Ī
195	Aditya Birla Renewables Limited	AANCA6613P	ABREL EPCCO Services Limited	AAWCA7783R	Subsidiary	Inter-corporate deposit			Refer note below	235.00		1				Ī
196	Aditya Birla Renewables Limited	AANCA6613P	ABREL EPCCO Services Limited	AAWCA7783R	Subsidiary	Interest received			Refer note below	0.84	-	-				1
197	Aditya Birla Renewables Limited	AANCA6613P	ABREL EPCCO Services Limited	AAWCA7783R	Şubsidin ry	Investment			Not applicable	-	1.00	1.00				ſ
19#	Aditya Birla Renewables Limited	AANCA6613P	ABREL EPCCO Services Umited	AAWCA7783R	Subsidiery	Any other transaction	Receipt of Inter-corporate deposit given		Not applicable	235.00	-					
199	Aditya Birla Renewables Limited	AANCA6613P	ABREL EPCCO Services United	AAWCA7783R	Subsidiary	Any other transaction	Receivable Balance- Reimbursement of Behalf of subsidiary		Refer note below							ſ
200	ABREL EPCCO Services Limited	AAWCA7783R	Aditya Birla Renewables Solar Limited	AATCA4320R	Subsidiary of Holding Company	Sale of goods or services			Refer note below	3.29	10.63					Γ
201	ABREL EPCEO Services Limited	AAWCA7783R	ABReL Solar Power Limited	AAVCA70938	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below							Ī
202	ABRel, EPCEO Services Limited	AAWCA7783R	ABRet. Sofar Power Limited	AAVCA70938	Subsidiary of Holding Company	Sale of goods or services			Refer note below	467.59	1.30	219.00				ľ
2D3	ABREL EPCCO Services Limited	AAWCA7783R	ABReL Solar Power Limited	AAVCA7093B	Subsidiary of Holding Company	Any other transaction	ðalunce payable	1	Not applicable	-	-					T
2D4	ABReL EPCCO Services Limited	AAWCA7783R	ABREL Solar Power Limited	AAVCA70938	Subsidiary of Holding Company	Any other transaction	Relmbursement of Expense on behalf of fellow subsidiary	-	Refer note below	-5.75						Ī
205	ABReL EPCCO Services Limited	AAWCA7783R	ABREL Solar Power Limited	AAVCA70938	Subsidiary of Holding Company	Any other transaction	Customer Claims		Refer note below	-30.00		-30.00				Ī
205	ABReL EPCCO Services Limited	AAWCA7783R	ABRet Century Energy Limited	AAWCA6447L	Subsidiary of Holding Company	Sale of goods or services			Refer note below	-1.90						Γ
207	ABReL EPCCO Services Limited	AAWCA7783R	ABREL (Odish#) SPV Limited	AAXCA1599A	Subsidiary of Holding Company	Sale of goods or services			Refer note below	71.94	4.43					ľ
208	ABREL EPCCO Services Limited	AAWCA7783R	ABReL (MP) Renewables Limited	AAXCA1642G	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursoment of Expense		Refer note below	14.00						ľ
209	ABReL EPCCO Services Limited	AAWCA7783R	ABReL (MP) Renewables Limited	AAXEA1642G	Subsidiary of Holding Company	Sale of goods or services			Refer note below	95.42	44.67	45.00				ľ
210	ABReL EPCCD Services Limited	AAWCA7783R	ABReL (MP) Renewables Limited	AAXÇA J642G	Subsidiary of Holding Company	Any other transaction	Oustomer Claims		Refer note below	54.07	-184.93	-239.00				ſ
211	ABReL EPCCD Services Limited	AAWCA7783R	ABRe1 Green Energy Limited	AAXCA205JK	Subsidiary of Holding Company	Sale of goods or services			Refer note below	-0.07		1.00				ľ
212	ABReL EPCCD Services Limited	AAWEA7783R	ABRel Green Energy Limited	AAXCA2051K	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Relmbursement of		Refor note below	16.05					-	F
215	ABReL EPCCO Services Limited	AAWCA7783R	ABRel Green Energy Limited	AAXCA2051K	Subsidiery of Holding Company	Any other transaction	Expense Payable Balance- Reimbursement of Expense		Not applicable	-15.00	-1.72					r
234	ABReL EPCCD Services Limited	AAWEA7783R	ABReL Green Energy Limited	AAXCA2051K	Subsidiery of Holding Company	Any other transaction	Advance from Customer		Not applicable	-	-0.89	-				ſ
215	ABReL EPCCO Services Limited	AAWCA7783R	ABREL Renewables EPC Limited	AAWCA6351R	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Relimbursement of		Refer note below	1.00					-	٢
216	Adītya Birla Renewables Limited	A4NC46613P	ABRel SPV 2 Limited	AAUCA5852D	Subsidiary	inter-corporate deposit	Expense		Refer note below	20,561.00	40,198.27	60,015.00				r
217	Aditya Birla Renewables Limited	AANCA6613P	ABRel SPV 2 Limited	AAUCA5852D	Subsidiary	Interest received			Refer note below	2,301.55	294.77	\$10.00				Г
218	Adhya Biria Renewables Limited	AANCA6613P	ABRel SPV 2 Limited	AAUCA5852D	Subsidiary	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below	0,41	-1.59		-			F
219	Adhya Biria Renewables Limited	AANCA6613P	ABReL SPV 2 Limited	AAUCA5852D	Subsidiary	Any other transaction	Management Fees Charged - Income		Refer note below	827.59	259.68					-
-		AANCA6613P	ABReL SPV 2 Limited	AAUCA5852D		Any other transaction	Project Development fees - income		Refer note below	210.83	695.22					-
220	Aditya Birla Renewables Limited	AANCA6613P	ABRel SPV 2 Limited	AAUCA5852D	Subsidiary	investment	- referse me advalations form - menute		Not applicable	2 34/63	34,216.78	34,217.00				-
221	Aditya Birla Renewables Limited	AANCA6613P	ABRel SPV 2 Limited	AAUCA58520 AAUCA58520	Subsidlary	Any other transaction	Receivable Balance- Reimbursement of		Refer note below	31.00	UT,210.70	-9,647.0U				-
222	Aditya Birla Renewables Limited	AANCA6613P	ABREL SPV 2 Limited	AAUCA58520		Any other transaction	Expense Receipt of inter-comporate deposit given		Not applicable	1,954.00						-

oans, Inter-	Dotalls of the loans, inter-corporate deposits, advances or investments										
Терцте	Nature (loan/ advance/ intercorporate deposit/ investment)	interesi Rate (%)	Ténute	Secured/ unsecured	Purpose for which the funds be utilised by the utilised by the utilised recipient of funds (endusage						
	inter-corporate deposit	9.25%	6 Months	Unsecuped	For Businless Purpose						
		-									
				-							
	Inter-corporate										
	deposit	9.25%	6 Months	Unsecured	For Busniess Purpose						
_											
-											
	-										
				•							
_											
_											
	Inter-corporate deposit	9.25%	6 Months	Unsecured	For Busicless Purpose						
-											
-			-								
-				1	Ronowas						
	1				101						
				a	1 tel						

villige with Renewalkers Contract

And the construction is an initial second with the first

Details of the party (listed entity /subsidiary) entering into In case monies are due to eithe Details of the counternam In case any financial indebtedness is incurred to make the transaction party as a result of the transaction Value of the corporate deposits, advances or invest related party transaction as Type of related party Value of transactio Sr Na. Remarks on approval by Details of other related party transaction during the reporting transaction audit committee approved by the audit committee Relationship of the counterparty with the perior Nature of Indebtednes Name PAN Name PAN Closing balance Openíng balance Details of other (loan/ issuance of debt/ any other etc.) listed entity or its subsidiary C Indebted-ness 224 ABReL EPCCO Services Limited AAWCA7783R ABReL SPV 2 Limited AAUCA5852D Subsidiary of Holding Company Sale of goods or services Refer note below 0.76 225 ABRel EPECO Services I Imited AAWCA7783R ABReL SPV 2 Limited AAUCA5852D Subsidiary of Holding Company Receivable Balance- Reimbursement of Any other transaction Refer note below 0,14 8.86 Famerica 226 ABRet EPCCO Services Limited AAWCA7763R ABBel 5PV 2 (Imited AAUCA5852D Subsidiary of Holding Company Any other transaction Advance from Customer Not applicable 0.02 227 ABREL Solar Power Limited Receivable Balarice- Reimbursement of AAVCA70938 ABReL SFV 2 Limited AAUCA5352D Subsidiary of Holding Company Any other transaction Refer note below 2.00 Expense 228 ABReL SPV 2 Limited AAUCA5852D Grasim Industries Limited AAACG4454B Ultimate Holding interest oald Refer note below 375.66 -1,425,78 -1.764.00 229 ABReL SPV 2 Limited AAUCAS852D Grasim Industries Limited AAACG4464B Ultimate Holding Any other transaction inter-corporate deposit taken Refer note below -7,992.00 -7,992.00 230 ABReL SPV 2 Limited AAUCA5852D Grasim industries Limited AAACG44648 Ultimate Holding Any other transaction Payment of Inter-corporate deposit taken Refer note below Aditya Birla Management Corporation Private AAACB9318D Other related party in which directors of Ultimate Holding Company are Interested 231 ABRet SPV 2 Limited AAUCA5852D Any other transaction ayable Balance- Reimbursement of Expense Refer note below -0.65 232 Aditya Birla Renewables Energy AATCA43371 ABRel SPV 7 Lunited AAUCA5852D Subsidiary of Holding Company Receivable Balance- Reimbursement of Any other transaction Refer note below 35.00 35.00 Ever married 233 Aditya Birla Renewables Limited AANCA6613P ABRELEPC Limited AAVCA1411E Subsidiary Inter-corporate deposi Refer note below 5,609.00 3,685.00 1,390.00 234 Aditya Birla Renewables Limited AANCA6613P ABREL EPC Limited AAXCA1411F Subsidiary Interest received Refer note below 153.40 24,33 5.00 235 Aditya Birla Renewables Limited AANCA5613P ABREL EPC Limited AAXCA1411F Subsidiary Any other transaction Reimbursement of Expense Refer note below 31,75 236 Aditys Birls Renewables Limited imbursement of Expense on bahalf of AANCA5613P ABRELEPC Limited AAXCA1411F Subsidiary Any other transaction Refer note below -184.02 Subsidiary 237 Aditya Birla Renewables Limited AANCA6613P ABREL EPC Limited AAXCA1411F Subsidiary Any other transaction Receipt of Inter-corporate deposit given Not applicable 8.904.32 236 Aditva Bida Renewables Limited AANCA6613P ABRELEPC Emiliad AAXCA1411F Subsidiary nvestment Not applicable 25.D0 25.00 Receivable Balance- Reimbursement of Behalf 239 Aditya Birla Renewables Limited AANCA6613P ABREL EPC Limited AAXCA1411F Subsidiary Any other transaction Refer note below 30.73 of subsidiary 24D Aditya Birla Renewables Limited AANCA56LIP ABREL EPC Umited AAXCA1411F Subsidiary Any other transaction Reimbursement of leasehold improvements Refer note below 0,46 241 Aditya Birla Renewables Limited AANCA6613P ABREL EPC Limited AAXCA1411F Subsidiary Any other transaction Reimbursement of Expense Refer note below -49.48 242 Aditya Birla Renewables Limited AANCA66132 AGREL EPC Limited AAXCA1411F Subsidiary Any other transaction Deputation charges receivables Not applicable 243 Aditya Birls Renewables Limited AANCA6613P ABREL EPC Limited AAXCA1411F Subsidiary Any other transaction Payable Balance- Reimbursement of Expension Refer note below 244 Artilus Bids Renewables United AANCA6613P ABREL EPC Limited AAXCA1411F Subsidiary Any other transaction Receivables Balance - Security Deposit Azfer nate below -206.70 245 Aditya Birla Renewables Limited AAXCA1411F Subsidiary AANCA66132 ABREL EPC Limited Any other transaction Payable Balance- Reimbursement of Expense Refer note below -31.25 Subsidiary' Subsidiary of Ultimate Holding Any other transaction 246 ABREL EPC Limited AAXCA1411F Aditya Birla Finance Limited AABCB5769M Rupee Term Loan taken Refer note below -17.373.00 -3.373.00 Subsidiary' Subsidiary of Ultimate Holding Any other transaction 247 ABBEL EPC Limited AAXCA1411F Aditya Birla Finance Limited AABCB5769M Repayment of ruper term loan taken Refer note below 14,000.00 Company Subsidiary' Subsidiary of Ultimate Holding Interest paid 248 ABREL EPC Limited AAXCA1411F Aditys Birls Finance Limited AABCB5769M Company Refer note below 264.58 249 ABREL EPC Limited AAXCA1411F ABRel Century Energy Limited AAWCA6447L Subsidiary of Holding Company Any other transaction Lease income Refet note below 7.50 250 ABREL EFC Limited AAXCA14J1F ABReL Century Energy Limited AAWCA6447L Subsidiary of Holding Company Any other transaction Advance Lease Rent Not applicable -349.00 251 ABREL EPC Limited AAXCA1411F ABRel Solar Power Limited AAVCA70938 Subsidiary of Holding Company Any other transaction Lease income Refer note below 15.00 252 ABREL EPC Limited AAXCA1411F ABRei, Solar Power Limited AAVCA70938 Subsidiary of Holding Company Any other transaction Advance Lease Rent Not applicable -697.00 253 ABREL EPC Limited AAXCA1411F ABReL (MP) Renewables Limited AAXCA1642G Subsidiary of Holding Company Sale of goods or services Refer note below 122.7 254 ABREL EPC Limited AAXCA1411F ABReL (MP) Renewables Umited AAXCA1642G Subsidiary of Holding Company Any other transaction Trade Receivables Not applicable 6.15 134.00 255 ABREL EPC Limited AAXCA1411F ABRet (Odisha) SPV Limited AAXCA1599A Subsidiary of Holding Company Sale of goods or services Refer note below 9.62 0.70 1.00 256 ABREL EPC Limited AAXCA1411F ABReL [Odisha] SPV Limited AAXCA1599A Subsidiary of Holding Company Any other transaction Advance from Customer Not applicable 257 ABREL EPC Limited AAXCA1411F ABReL (Odisha) SPV Limited AAXCA1599A Subsidiary of Holding Company Any other transaction Payable Safance- Reimbursement of Expense Refer note below 258 ABREL EPC Limited AAXCA1411F ABReL (RJ) Projects Limited AAXCA8787C Subsidiary of Holding Company Sale of goods of services. Refer note below 231,998.00 105.00 24.915.00 259 ABREL EPC Limited AAXCA1411F ABReL (RJ) Projects Limited AAXCA8787C Subsidiary of Holding Company Any other transaction Advance from Euslome Not applicable 260 ABREL EPC Limited AAXCA14115 ABRet Century Energy Limited AAWCA6447E Subsidiary of Holding Company Sale of goods or services Refer note below 1.00

lated entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.
in the second

e or give loans, inter- tments		Details of the loans, Inter-corporate deposits, advances or Investments									
ast	Ténure	Nature (loan/ advance/ Intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/unsecured	Purpose for which the funds wil be utilised by the utilmate recipient of funds (endusage)					
-		Inter-corporate									
		deposit	9.25%	6 Months	Un secured :	For Bushless Purpose					
_		Inter-corporate deposit	9.25%	6 Months	Unsecured	For Busnless Purpose					
_											
_											
-											
				_							
						AUD					
					anya Bin	Romerican					

Addition of the second se

the fail when the second fails that the fail was seened if it is black that

													Additional disclosure o	f related party transaction listed entity/subside	
	Details of the party (listed entity /su the transaction		Detail	s of the counterpart	74	Type of related party		Value of the related party	Remarks on approval by	Value of transaction	in case monies a party as a n transa	suit of the	In case any financial k	ndebtedness is incurred ate deposits, advances o	
Sr No.	Name	PAN	Neme	PAN	Relationship of the counterparty with the fisted entity or its subsidiary	transaction	Details of other related party transaction	transaction as approved by the audit committee	audit committee	during the reporting period	Opening balance	Cloring balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other Indebted-gess	Cøst
261	ABREL EPC Limited	AAXCA1411F	ABRel Green Energy Limited	AAXCA2051K	Subsidiary of Holding Company	Sale of goods or services			Refer note below	-806.30					-
262	ABREL EPC Limited	AAXCA1412F	ABReL Green Energy Limited	AAXEA2051K	Subsidiary of Holding Company	Any other transaction	Trade Receivables		Not applicable	-					
263	ABREL EPC Limited	AAXC4,1411F	ABRe1 Green Energy Limited	AAXEA2051K	Subsidiary of Holding Company	Any other transaction	Advance from Customer		Not applicable		-3,597.39	-4,512.00			
264	ABREL EPC Limited	AAXCA1411F	ABREL Renewables EPC Limited	AAWCA6351R	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	6.00	,				
265	ABREL EPC Limited	AAXCA1411F	ABREL Renewables EPC Limited	AAWCA6351R	Subsidiary of Holding Company	Any other transaction	Trade Receivables		Not applicable			-			
266	ABREL EPC Limited	AAXCA1411F	ABReL Solar Power Limited	AAVCA7093B	Subsidiary of Holding Company	Sale of goods or services			Refer note below	606.22	16.86	121.00		-	-
267	ABREL EPC Limited	AAXCA1411F	ABREL Solar Power Limited	AAVCA70938	Subsidiary of Holding Company	Any other transaction	Advance from Eustomer		Not applicable	-					
268	ABREL EPC Limited	AAXCA1411F	ABRel Solar Power Linsited	AAVCA70938	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	-	-				
269	ABREL E#C Limited	AAXCA1411F	ABReL SPV 2 Limited	AAUCA5852D	Subsidiary of Holding Company	Sale of goods or services			Refer note below	2,092.00	26,917.00	15,856.00			
270	ABREL EPC Limited	AAXCA1411F	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary of Holding Company	Sale of goods or services			Refer note below	1,239.39					
271	A&REL EPC Limited	AAXCA1411F	Aditya Birla Renewables Solar Limited	AATCA4320R	Subsidiary of Holding Company	Sale of goods or services			Refer note below	267,35	16,597.90	440,00			-
272	ABREL EPC Limited	AAXCA1411F	Aditya Birla Renewables Subsidiary Limited	AAQCA6778A	Subsidiary of Holding Company	Sale of goods or services			Refer note below	59,303.00	218.00	18,178.00			
273	ABREL EPC Limited	AAXCA1411F	Aditya Birja Renewables Subsidiary Limited	AAQCA8778A	Subsidiary of Holding Company	Any other transaction	Advance from Castomer		Not applicable						-
274	Aditya Bida Renewables Limited	AANCA6613P	Aditya Birla Managemeni Corporation Private Limited	AAACB931BD	Other related party in which directors of Ultimate Holding Company are interested	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below	-111.00		-84.00			
275	Adhya Birla Renewables Limited	AANCA6513P	Plyush Maheshwari	ACEPM5178C	Key Managerial Personnal In Aditya Birla Renewables Limited	Any other transaction	Remuneration		Refer note below	86.72	-				
276	Aditya Birla Renewables Limited	AANCA6613P	Shwela Mayekar	AWDPM0742J	Key Managerial Personnal in Aditya Birla Renewables Limited	Any other transaction	Remuneration		Refer note below	11.63	-				
277	Aditya Birla Renewables Limited	AANCA6613P	Amit Rajkumar Dodani	AEIPD0253J	Key Managertal Personnal in Aditya Birla Renewables Limited	Any other transaction	Remuneration		Refer note below	21.24					
278	Aditya Birla Renewables Limited	AANCA6513P	Grasim Industries Limited	AAACG4464B	Holding Company	Any other transaction	Equity Share Capital balance of Holding Company		Refer note below	0,19	-16,276.00	-\$6,276.00			
279	Aditya Birla Renewables Umited	AANCA6613P	Grasim Industries Limited	AAACG4464B	Holding Company	Any other transaction	Payment of inter-corporate deposit taken		Not applicable						-
260	Aditya Siria Renewables Limited	AANCAG613P	Grasim Industries Limited	AAACG44648	Holding Company	Interest paid			Refer note below	0,46		-			
261	Aditya Birla Renewables Limited	AANCA6513P	Grasim Industries Limited	AAACG44648	Holding Company	Sale of goods or services			Refer note below	945.25		-			
262	Aditya Birla Renewables Limited	AANCA6513P	Grasim industries Limited	AAACG4464B	Helding Company	Any other transaction	Reinbursement of SUDC charges		Refer note below	69.17					
263	Aditya Birla Renewables Limited	AANCA6513P	Grasim industries Limited	AAACG4464B	Holding Company	Any other transaction	Balance Receivable	-	Not applicable	-	450.60	339.00			
264	Aditya Birla Renewables Limited	AANCA6613P	Grasim industries Limited	AAACG4464B	Holding Company	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below	-51.00					
285	Aditya Birla Renewables Limited	AANCA6613P	UltraTech Gement Limited	AAACL6442L	Subsidiary of Holding Company	Sale of goods or services			Refer note below	6.00					
286	ABREL Solar Power Limited	AAVCA7093B	ABREL Green Energy Limited	AAXCA2051K	Subsidiary of Holding Company	Any other transaction	Receivable Balance- Relmbursement of	-	Refer note below	19.00					
287	Aditya Birla Renewables Ulkaj			AAPCA7135G	Subsidiary of Holding Company	Any other transaction	Expense Receipt of Inter-corporate deposit given		Not applicable	140.00					
	Limited	AASCA3312N	Adinya Birla Renewables SPV 1 Limited				necelit of little-rothonics achoric fideu				-	-	4		
288	Aditya Birla Renewables Limited	AANCA6613P	Adicya Birla Renewables SPV 4 Limited	ABBCARO75A	Subsidiary	Inter-corporate deposit		-	Refer note below	4#5.00		485.00			
289	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables SPV 4 Limited	ABBCAR075A	Subsidiary	Interest received			Refer note below	5.00		3.00			
290	Aditya Birla Renewables Limited Aditya Birla Renewables SPV 4	AANCA6613P	Aditya Birla Renewables SPV 4 Limited	ABBCA8075A	Subsidiary Investing Company or Venturer of	Any other transaction	Project Development fees - Income Equity Share Capital balance of Investing		Refer note below	965.00		934.00			
291	limited	AANCA6613P	Gujarat Alkalies and Chemicals Limited	AAACG8896M	subsidiary	Any other transaction	Company		Refer note below						
292	Aditya Birla Renewablen Limited	AANCA6513P	Aditya Birla Renewables SPV 3 Limited	ABBCA69018	Subsidiary	inter-corporate deposit			Refer note below	10,00	-	10.00			
293	Aditya Birla Renewables Limited	AANCA6513P	Adītya Birla Renewables SPV 3 Limited	ABBCA6901B	Subsidiary	interest received			Refer note below						
294	Aditya Birla Renewables Limited	AANCA6513P	Aditya Birla Renewables SPV 3 Limited	ABBCA6901B	Subsidiary	Any other trapsaction	Project Development fees - Income		Refer note below	36.00	-	38.00			
295	Aditya Birla Renewables Subsidiary Limited	AAQCA8778A	ABREL (RJ) Projects Limited	AAXCA8787C	Subsidiary of Holding Company	Any other transaction	Advance Balance		Not applicable	-		5.00			
296	Aditya Birla Renewables Energy Limited	AATCA43371	Adicya Biria Management Corporation Private Lingited	AAACB9319D	Other related party in which directors of Ultimate Holding Company are interested	Any other transaction	Receivable Balance- Reimbursement of Expense		Refer note below	-	-	2.00			
297	Aditya Birla Renewables Limited	AANCA6513P	ABReL SPV 2 Limited	AAUCA5852D	Subsidiary	Any other transaction	Balance Receivable		Not applicable			1,012.00			

e louns, inter-	Details of the loans, inter-corporate deposits, advances or investments										
Tenure	Nature (loan/ advance/ Intercorporate deposit/ Investment)	interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds w be utilised by the utilinate recipient of funds (endusage						
	-										
-											
	-										
		-									
	-										
_											
				-	1						
				-							
			-								
			-	-							
	-										
	Inter-corporate	9.25%	6 Months	Unsecured	For Bushless Purpose						
	deposit										
	Inter-corporate		6 Months	Unsecured	5 B D						
	deposit	9.25%	6 Monuis	Unsecured	For Bosniess Purpose						
	-										
				1	Ronows 1						
				10	T let						
				er l	LE						

Aditys Birts Benewables Limited

Related party transactions for the half year ended 31st March 2025

(? in Lokie)

													Additionel disclosure o	f related party transacti- listed entity/subsid	
	Details of the party (listed entity /subsidiary) entering into the transaction Details of the counterparty			CY			Value of the related party		Value of transaction	In case monies are due to either parcy as a result of the transaction		r In case any financial indebtedness is incurred to make or g corporate deposits, advances or investment			
Sr No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction		transaction as approved by the audit committee	Remarks on approval by audit committee	during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Details of other Indebted-ness	Cost
298	Aditya Birla Renewables Limited	AANCA6613P	ABREL Green Energy Limited	AAXCA2051K	Sebsidiary	Any other transaction	Management Fees Charged - Income		Refer note below	36.00					
299	ABRel. Green Energy Limited	AAXCA2051K	UltraTech Cement Limited	AAACL6442L	Investing Company or Ventuzer of subsidiary	Sale of goods or services			Rafer note below	264.00		-			
300	ABReL EPCCO Services Limited	AAWCA7783R	ABREL (Odisha) SPV Limited	AAXCA1599A	Subsidiary of Holding Company	Any other transaction	Salanca Payable		Not applicable			-9. 00			
301	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Solar Limited	AATCA4320R	Subsidiary	Any other transaction	Payable Balance- Reimbursement of Expense		Ruler note below	-57.00	-				
302	Aditya Birla Renewables Green Power Private Limited	AABCW7185J	Aditya Birla Finance Limited	AABC85769M	Subsidiary' Subsidiary of Ultimate Holding Company	Any other transaction	Rupee Term Loan taken		Not applicable		-5,219.35	-5,115.00			
303	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables SPV 5 Limited	ABBCA8075A	Subsidiary	investment			Refer note below	1,00		1.00			
304	Aditya Birla Renewables Limited	AANCA6613P	ABReL Century Enougy Limited	AAWCA6447L	Subsidiary	Any other transaction	Balance Receivable		Not applicable			202.00			
305	Aditya Birla Renewebias Limited	AANCA6513P	ABREL Solar Power Limited	A4VCA70938	Subsidiary	Any other transaction	Balance Receivable		hiot applicable	-	-	1,264.00			
306	Adriya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Energy Limited	AATCA4337L	Subsidiary	Any other transaction	Balance Receivable		Not applicable	-		1,034.00			
307	Aditya Birla Renewables Limited	AANCA6613P	Aditya Birla Renewables Solar Limitad	AATCA4320R	Subsidiary	Any other transaction	Balanco Receivable		Not applicable	-		391.00			
306	Aditya Birla Renewables Limited	AANCA6613P	UltraTech Cement Limited	AAACL6442L	Subsidiary of Holding Company	Any other transaction	Payable Balance- Reimbursement of Expense		Refer note below	-14.00					-
309	Aditya Biria Renewables Limited	AANCA6613P	UtraTech Cement Limited	AAACL6442L	Subadiary of Holding Company	Any other transaction	Balance Payable		Not applicable	-	-	-3.00			
310	Aditya Birja Renewabjes Limited	AANCA6613P	Grasim Industries Limited	AAACG4464B	Holding Company	Any other transaction	Minimum Supply Obligation Charged		Refer note below	25.00					
311	Aditya Birla Renewables Limited	AANCA6613P	Vijay Kumar Agarwal	AABPA9526A	Key Managerial Personnal in Aditya Birla Renewables Limited	Any other transaction	Director sitting fees		Refer note below	1.00					
312	Aditya Birla Renewables Limited	AANCA6613P	Sanjay Kumar Patra	AAEPP8341H	Key Managerial Personnal in Aditya 8irla Renewables Limited	Any other transaction	Director sitting lives		Refer note below	1,00	-				
313	Aditya Birla Renewables Limited	AANCA6613P	Ashish Razdan	ADXPR1913M	Key Managerial Personnal in Aditya Birla Renewables Limited	Any other transaction	Director shting fees		Refer note below	1.00	-				

contratice of functions during over eporting period

Note The Company allotted non-convertible debentures amounting %2,500 croces on private placement basis, which were listed on 85E Limited on 25th September 2024. This led to its classification as a high-value debut listed entity under SEBI (Listing Obligations and Disclosures Requirements) Regulations; 2015 ("Listing Regulations; 2015 of the Listing Regulations; 2015 ("Listing Regulations; 2015 of the Listing Regulations; 2015 of the Listing Regulations; 2015 of the Listing Regulations; 2015 ("Listing Regulations; 2015 of the Listing Regulations; 2015 ("Listing Regulations; 2015 of the Listing Regulation; 2015 of the Lis

or give loans, inter- ients		Details of the loans, inter-corporate deposits, advances or investments									
t	Tenure	Nature (loan/ advance/ intercorporate depost/ investment)	interest Rate (%)	Tenuze	Secured/ unsecured	Purpose for which the funds wi be utilised by the ukimate recipient of funds (endusage)					
-											
+	_										
-											
		_									
+	-				-						
1											
_											
+				_							
1											

For and on behalf of Board of Aditya Birla Renewables Limited

Javant D

Place:- Mumbai Date:- 14th May 2025

_



Director DIN:- 00629213