



EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE MONTHS ENDED 30TH JUNE, 2018

(₹ in Crores)

Particulars	Consolidated		
	Three Months ended 30-06-2018 (Unaudited)	Year ended 31-03-2018 (Audited)	Three Months ended 30-06-2017 (Unaudited)
1 Total income from operations(Net)	1678.93	6018.60	1683.79
2 Net Profit before tax and exceptional items	88.70	172.32	79.60
3 Net Profit before tax after exceptional items	88.70	159.84	67.12
4 Net Profit after Tax	83.86	153.95	43.21
5 Total Comprehensive Income for the period (Comprising profit for the period after tax and other comprehensive income after tax)	48.43	1047.47	46.14
6 Paid-Up equity share capital (Face Value ₹ 10/- Per Share)	77.01	77.01	77.01
7 Reserves (As shown in the Audited Balance Sheet of previous year)	4202.81	4202.81	3209.24
8 Basic and diluted Earnings Per Share for the period (₹)	(As on 31/03/2018) 10.89	(As on 31/03/2018) 19.99	(As on 31/03/2017) 5.61

Notes:

1 The above results were reviewed by the Audit Committee on 6th August, 2018 and taken on record by the Board of Directors of the Company at its meeting held on 7th August, 2018. The above results have been reviewed by the Statutory Auditors of the Company.

2 Key Standalone Financial Information:

Particulars	Three Months ended 30-06-2018 (Unaudited)	Year ended 31-03-2018 (Audited)	Three Months ended 30-06-2017 (Unaudited)
Total Income	1118.22	3944.31	1126.61
Net Profit before Tax	53.16	97.73	34.86
Net Profit after Tax	41.52	115.13	27.80

3 The above is an extract of the detailed format of the three months ended 30th June, 2018 Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and disclosure Requirements) Regulations, 2015. The full format of the three months ended 30th June, 2018 Financial Results are available on the Stock Exchange website (www.nseindia.com and www.bseindia.com) and on the Company's website(www.birlacorporation.com).

For Birla Corporation Limited

H. V. Lodha

Kolkata
07th August, 2018

(HARSH V. LODHA)
DIN 00394094



BIRLA CORPORATION LIMITED

Regd. Office: 9/L, R.N. Mukherjee Road, Kolkata-700 001

CIN-L01132WB1919PLC003334

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018

Particulars	Consolidated (₹ in crores)			
	Quarter ended	Quarter ended	Quarter ended	Year ended
	30th June'18 (Unaudited)	31st Mar.'18 (Audited) (Refer Note 1)	30th June'17 (Unaudited)	31st Mar'18 (Audited)
Income				
1 Revenue from operations	1655.75	1650.56	1667.74	5943.11
2 Other income	23.18	33.43	16.05	75.49
3 Total income (1+2)	1678.93	1683.99	1683.79	6018.60
Expenses				
a) Cost of materials consumed	212.95	215.92	196.29	792.37
b) Purchases of stock-in-trade	0.19	0.36	0.78	0.45
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.58	57.76	(9.03)	46.36
d) Employee benefit expenses	88.87	91.71	84.55	357.34
e) Finance costs	95.20	82.87	93.69	377.64
f) Depreciation and amortisation expenses	85.65	83.57	83.19	332.16
g) Power & fuel	370.97	328.17	351.87	1302.30
h) Transport & forwarding expenses				
- On finished products	355.62	344.96	283.37	1186.34
- On internal material transfer	88.52	85.20	62.07	256.75
i) Stores, spare parts and packing materials	115.30	115.50	99.13	425.72
j) Excise duty	-	-	208.96	208.96
k) Other expenses	172.38	160.31	149.32	559.89
4 Total expenses	1590.23	1566.33	1604.19	5846.28
5 Profit before exceptional items and tax	88.70	117.66	79.60	172.32
6 Exceptional item	-	-	12.48	12.48
7 Profit before tax	88.70	117.66	67.12	159.84
8 Tax expenses				
-Current tax	23.11	30.92	14.14	44.56
-Deferred tax	(14.76)	(23.57)	9.77	(17.86)
-Income tax relating to earlier years	(3.51)	(20.81)	-	(20.81)
9 Net Profit for the period before share in profit of Associates and non-controlling interest	83.86	131.12	43.21	153.95
10 Share of Profit/(Loss) of Associates (Net of Tax Expenses)	-	-	-	-
11 Profit for the period	83.86	131.12	43.21	153.95
12 Profit attributable to:				
-Owners of the Parent	83.86	131.11	43.21	153.94
-Non Controlling Interest	-	0.01	-	0.01
13 Other Comprehensive Income				
A. (i) Items that will not be reclassified to Profit or Loss	(35.78)	1009.41	6.88	1092.76
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	(179.31)	(3.71)	(198.82)
B. (i) Items that will be reclassified to Profit or Loss	0.54	(0.16)	(0.27)	(0.64)
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	(0.19)	0.16	0.03	0.22
Other Comprehensive Income for the period (Net of Tax)	(35.43)	830.10	2.93	893.52
14 Other Comprehensive Income attributable to:				
-Owners of the Parent	(35.43)	830.10	2.93	893.52
-Non Controlling Interest	-	-	-	-
15 Total Comprehensive Income for the Period	48.43	961.22	46.14	1047.47
16 Total Comprehensive Income attributable to:				
-Owners of the Parent	48.43	961.21	46.14	1047.46
-Non Controlling Interest	-	0.01	-	0.01
17 Paid-up Equity Share Capital (Face Value ₹ 10/- each)	77.01	77.01	77.01	77.01
18 Other Equity	-	-	-	4202.81
19 Basic and Diluted Earnings Per Share (Face Value of ₹ 10/- each) for the period (₹)	10.89	17.03	5.61	19.99

Notes:

- The figures for three months ended 31st March, 2018, are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures upto nine months of the relevant financial year.
- Exceptional item for the Quarter ended 30th June, 2017 and the Year ended 31st March, 2018 represents Entry Tax liability under the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 for the period 2012-13 to 2016-17 pertaining to the State of West Bengal which has been settled and paid by the parent company during the Quarter ended 30th June, 2017 under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 introduced by the Government of West Bengal.
- Ind AS 115 "Revenue from Contracts with Customers" is mandatory for reporting period beginning on or after 1st April, 2018 and has replaced existing Ind AS related thereto. Under the modified retrospective approach, there were no significant adjustments required to be made to the retained earnings as at 1st April, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenues and related items in the financial results for the quarter ended 30th June, 2018.
- Revenue from operations for the current quarter are not comparable with previous corresponding periods, since sales are net of GST w.e.f 1st July, 2017, whereas Excise Duty formed part of other expenses in previous periods. The year ended 31st March, 2018 includes excise duty up to 30th June, 2017.
- Figures for previous periods have been regrouped/rearranged, wherever necessary.
- (a) The above results were reviewed by the Audit Committee on 6th August, 2018 and approved by the Board of Directors of the Company at its meeting held on 7th August, 2018. The above results have been reviewed by the Statutory Auditor of the Company.
- (b) Key Standalone financial information:

Particulars	Consolidated (₹ in crores)			
	Quarter Ended		Year Ended	
	30th June'18 (Unaudited)	31st Mar.'18 (Audited) (Refer Note 1)	30th June'17 (Unaudited)	31st Mar'18 (Audited)
Total Income	1118.22	1106.08	1126.61	3944.31
Net Profit before Tax	53.16	81.85	34.86	97.73
Net Profit after Tax	41.52	107.45	27.80	115.13


For Birla Corporation Limited

H. V. Lodha

(HARSH V. LODHA)

Chairman

DIN 06394094

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED				
(₹ in Crores)				
	Consolidated			
	Quarter Ended 30/06/2018 (Unaudited)	Quarter Ended 31/03/2018 (Audited) (Refer note 1)	Quarter Ended 30/06/2017 (Unaudited)	Year Ended 31/03/2018 (Audited)
1. Segment Revenue				
a. Cement	1582.33	1552.78	1592.64	5628.09
b. Jute	72.15	96.82	73.30	310.15
c. Others	1.45	1.14	2.13	6.20
Total	1655.93	1650.74	1668.07	5944.44
Less : Inter Segment Revenue	0.18	0.18	0.33	1.33
Revenue from Operations	1655.75	1650.56	1667.74	5943.11
2. Segment Result				
(Profit before Finance Cost and Tax)				
a. Cement	185.78	172.27	162.96	502.14
b. Jute	3.21	4.75	1.56	17.34
c. Others	(0.49)	(0.95)	(0.42)	(2.82)
Total	188.50	176.07	164.10	516.66
Less : (i) Finance Cost	95.20	82.87	93.69	377.64
(ii) Other un-allocable expenditure net off un-allocable income.	4.60	(24.46)	3.29	(20.82)
Profit before Tax	88.70	117.66	67.12	159.84
3. Segment Assets				
a. Cement	8958.75	9011.79	8780.06	9011.79
b. Jute	925.44	941.29	155.54	941.29
c. Others	149.61	148.99	30.38	148.99
d. Unallocated Assets	1094.95	972.87	1036.38	972.87
Total	11128.75	11074.94	10002.36	11074.94
4. Segment Liabilities				
a. Cement	1365.75	1361.39	1158.28	1361.39
b. Jute	21.16	25.63	25.92	25.63
c. Others	1.81	1.33	2.23	1.33
d. Unallocated Liabilities	5411.27	5406.74	5455.82	5406.74
Total	6799.99	6795.09	6642.25	6795.09
The Company has reported segment information as per Indian Accounting Standard 108 "Operating Segments" (IND AS 108). The identification of operating segments is consistent with performance assessment and resource allocation by the chief operating decision maker.				
For Birla Corporation Limited				
 (HARSH V. LODHA) Chairman				
Kolkata 7th August, 2018	DIN 00394094			



BIRLA CORPORATION LIMITED

Regd. Office: 9/1, R.N. Mukherjee Road, Kolkata-700 001

CIN-L01132WB1919PLC003334

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018

Particulars	Standalone			
	Quarter ended	Quarter ended	Quarter ended	Year ended
	30th June'18 (Unaudited)	31st Mar.'18 (Audited) (Refer note 1)	30th June'17 (Unaudited)	31st Mar'18 (Audited)
(₹ in crores)				
Income				
1 Revenue from operations	1095.36	1066.58	1107.64	3865.43
2 Other income	22.86	39.50	18.97	78.88
3 Total income (1+2)	1118.22	1106.08	1126.61	3944.31
Expenses				
a) Cost of materials consumed	212.12	181.18	154.84	633.66
b) Purchases of stock-in-trade	0.19	0.36	-	0.45
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5.53	36.54	13.34	34.12
d) Employee benefit expenses	64.89	67.04	65.48	264.51
e) Finance costs	46.96	43.87	39.80	165.21
f) Depreciation and amortisation expenses	36.88	37.75	35.79	146.05
g) Power & fuel	239.87	220.83	226.64	863.46
h) Transport & forwarding expenses				
- On finished products	239.73	227.24	192.43	794.97
- On internal material transfer	40.96	51.92	45.60	167.50
i) Stores, spare parts and packing materials	76.89	72.56	70.18	293.29
j) Excise duty	-	-	141.46	141.46
k) Other expenses	101.04	84.94	93.71	329.42
4 Total expenses	1065.06	1024.23	1079.27	3834.10
5 Profit before exceptional items and tax	53.16	81.85	47.34	110.21
6 Exceptional item	-	-	12.48	12.48
7 Profit before tax	53.16	81.85	34.86	97.73
8 Tax expenses				
-Current tax	12.67	22.11	8.22	27.84
-Deferred tax	2.48	(26.90)	(1.16)	(24.43)
-Income tax relating to earlier years	(3.51)	(20.81)	-	(20.81)
9 Net Profit for the period	41.52	107.45	27.80	115.13
10 Other Comprehensive Income				
A. (i) Items that will not be reclassified to Profit or Loss	(35.78)	1008.87	6.88	1092.21
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	(179.18)	(3.71)	(198.69)
B. (i) Items that will be reclassified to Profit or Loss	0.54	(0.16)	(0.27)	(0.64)
(ii) Income tax relating to items that will be reclassified to Profit or Loss	(0.19)	0.16	0.03	0.22
11 Total Comprehensive Income for the Period	6.09	937.14	30.73	1008.23
12 Paid-up Equity Share Capital (Face Value ₹ 10/- each)	77.01	77.01	77.01	77.01
13 Other Equity				4051.44
14 Basic and Diluted Earnings Per Share (Face Value of ₹ 10/- each) for the period (₹)	5.39	13.95	3.61	14.95

Notes:

- The figures for three months ended 31st March, 2018, are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures upto nine months of the relevant financial year.
- Exceptional item for the Quarter ended 30th June, 2017 and the Year ended 31st March, 2018 represents Entry Tax liability under the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 for the period 2012-13 to 2016-17 pertaining to the State of West Bengal which has been settled and paid by the Company during the Quarter ended 30th June, 2017 under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 introduced by the Government of West Bengal.
- Ind AS 115 "Revenue from Contracts with Customers" is mandatory for reporting period beginning on or after 1st April, 2018 and has replaced existing Ind AS related thereto. Under the modified retrospective approach, there were no significant adjustments required to be made to the retained earnings as at 1st April, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenues and related items in the financial results for the quarter ended 30th June, 2018.
- Figures for previous periods have been regrouped/rearranged, wherever necessary.
- Revenue from operations for the current quarter are not comparable with previous corresponding periods, since sales are net of GST w.e.f 1st July, 2017, whereas Excise Duty formed part of other expenses in previous periods. The year ended 31st March, 2018 includes excise duty up to 30th June, 2017.
- The above results were reviewed by the Audit Committee on 6th August, 2018 and approved by the Board of Directors of the Company at its meeting held on 7th August, 2018. The above results have been reviewed by the Statutory Auditor of the Company.

For Birla Corporation Limited

H. V. Lodha


(HARSH V. LODHA)

Chairman

DIN 00394094

Kolkata

7th August, 2018

UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED				
(₹ in Crores)				
	Standalone			
	Quarter Ended 30/06/2018 (Unaudited)	Quarter Ended 31/03/2018 (Audited) (Refer note 1)	Quarter Ended 30/06/2017 (Unaudited)	Year Ended 31/03/2018 (Audited)
1. Segment Revenue				
a. Cement	1021.93	968.80	1032.53	3550.41
b. Jute	72.15	96.82	73.30	310.15
c. Others	1.46	1.14	2.13	6.20
Total	1095.54	1066.76	1107.96	3866.76
Less : Inter Segment Revenue	0.18	0.18	0.32	1.33
Revenue from Operations	1095.36	1066.58	1107.64	3865.43
2. Segment Result				
(Profit before Finance Cost and Tax)				
a. Cement	98.63	97.67	73.20	228.57
b. Jute	3.18	4.73	1.54	17.26
c. Others	(0.47)	(0.88)	(0.40)	(2.61)
Total	101.34	101.52	74.34	243.22
Less : (i) Finance Cost	46.96	43.87	39.80	165.21
(ii) Other un-allocable expenditure net off un-allocable income	1.22	(24.20)	(0.32)	(19.72)
Profit before Tax	53.16	81.85	34.86	97.73
3. Segment Assets				
a. Cement	3273.63	3191.46	3080.10	3191.46
b. Jute	925.06	940.89	155.51	940.89
c. Others	147.68	147.02	28.42	147.02
d. Unallocated Assets	3337.18	3386.06	3394.64	3386.06
Total	7683.55	7665.43	6658.67	7665.43
4. Segment Liabilities				
a. Cement	871.38	858.34	775.26	858.34
b. Jute	21.16	25.63	25.92	25.63
c. Others	1.79	1.32	2.21	1.32
d. Unallocated Liabilities	2654.68	2651.69	2622.68	2651.69
Total	3549.01	3536.98	3426.07	3536.98
<p>The Company has reported segment information as per Indian Accounting Standard 108 "Operating Segments" (IND AS 108). The identification of operating segments is consistent with performance assessment and resource allocation by the chief operating decision maker.</p>				
<p>For Birla Corporation Limited</p> <p></p> <p>(HARSH V. LODHA) Chairman DIN 00394094</p>				
<p>Kolkata 7th August, 2018</p>				