



Birla Corporation Limited

Corporate Office:
1, Shakespeare Sarani,
A.C. Market (2nd Floor), Kolkata 700 071
P: 033 6603 3300-02
F: +91 33 2288 4426
E. coordinator@birlacorp.com

Ref. No. 74G/

5th August, 2021

Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring, Rotunda
Building,
P.J. Towers, Dalal Street, Fort,
Mumbai- 400 001
Scrip Code: 500335

Dear Sir(s),

**Sub: Disclosure under Regulation 54(2) of the SEBI
(Listing Obligations and Disclosure Requirements),
Regulations, 2015**

Pursuant to Regulation 54(2) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, please find enclosed herewith the Certificate issued by the Statutory Auditors of the Company regarding maintenance of 100% security cover in respect of Secured Non-Convertible Debentures.

This is for your information and record.

Thanking you,

Yours faithfully,
For **BIRLA CORPORATION LIMITED**

**(MANOJ KUMAR MEHTA)
Company Secretary & Legal Head**

Encl.: As above



V. SANKAR AIYAR & CO.
CHARTERED ACCOUNTANTS
Flat No.202 & 301, Satyam Cinema Complex
Ranjit Nagar Community Centre, New Delhi – 110008
Tel.(011) 25702691, 25704639; e-mail: newdelhi@vsa.co.in

TO
IDBI TRUSTEESHIP SERVICES LIMITED,
ASIAN BUILDING GROUND FLOOR,
17, R. KAMANI MARG,
BALLARD ESTATE,
MUMBAI – 400001

1. We, V. Sankar Aiyar & Co., have reviewed the books of account and other records of Cement Division of Birla Corporation Limited ("the Company") having its registered office at 9/1 R.N. Mukherjee Road, Kolkata – 700001 as at 30th June, 2021 and do hereby certify that based on the above, the Company has maintained 100% security cover in respect of Non-Convertible Debentures of Rs. 550.00 Crores (out of which Rs. 150.00 Crores is unlisted).
2. We also certify that, the Company has created sufficient amount of Debenture Redemption Reserve (DRR) and investment of monies lying therein, as stipulated in the Debenture Trust Deed / Companies Act, 2013 / SEBI Guidelines. However, this requirement of creation of Debenture Redemption Reserve is no more applicable as per the amendment in the Companies (Share Capital and Debentures) Rules, 2014 vide dated August 16, 2019.

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. 109208W

M. S. Balachandran
Partner (M.No.024282)
UDIN: 21024282AAAAJF6825

Place: New Delhi
Dated: 05th August, 2021

