

# STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED MARCH 31, 2024

## A) Equity Share Capital

Particulars	No. in Lacs	₹ in Lacs
Equity Shares of ₹1 each issued, subscribed and fully paid		
<b>Balance as at April 01, 2022</b>	<b>2,048.69</b>	<b>2,048.69</b>
Changes in equity share capital during 2022-23	-	-
<b>Balance as at March 31, 2023</b>	<b>2,048.69</b>	<b>2,048.69</b>
Changes in equity share capital during 2023-24	-	-
<b>Balance as at March 31, 2024</b>	<b>2,048.69</b>	<b>2,048.69</b>

## B) Other Equity

Particulars	Reserves and Surplus			Total
	General Reserve	Employee Stock Options Outstanding	Retained Earnings	
<b>Balance as at April 01, 2022</b>	<b>71,056.95</b>	<b>1,168.34</b>	<b>78,268.84</b>	<b>1,50,494.13</b>
Profit for the year	-	-	12,281.51	<b>12,281.51</b>
Other Comprehensive Income for the year (Remeasurement gain on defined benefit plans)	-	-	132.05	<b>132.05</b>
<b>Total comprehensive Income for the year</b>	-	-	<b>12,413.56</b>	<b>12,413.56</b>
Transferred to retained earnings*	-	(467.34)	467.34	-
Share based payments (Note 35)	-	23.33	-	<b>23.33</b>
<b>Transactions with owners, recorded directly in equity</b>				
<b>Contributions by and distributions to owners</b>				
Dividends (Note 46)	-	-	(4,609.54)	<b>(4,609.54)</b>
<b>Balance as at March 31, 2023</b>	<b>71,056.95</b>	<b>724.33</b>	<b>86,540.20</b>	<b>1,58,321.48</b>
Profit for the year	-	-	17,485.27	<b>17,485.27</b>
Other Comprehensive Income for the year (Remeasurement gain on defined benefit plans)	-	-	(62.63)	<b>(62.63)</b>
<b>Total comprehensive Income for the year</b>	-	-	<b>17,422.64</b>	<b>17,422.64</b>
Transferred to retained earnings*	-	(701.01)	701.01	-
Share based payments (Note 35)	-	116.64	-	<b>116.64</b>
<b>Transactions with owners, recorded directly in equity</b>				
<b>Contributions by and distributions to owners</b>				
Dividends (Note 46)	-	-	(3,585.21)	<b>(3,585.21)</b>
<b>Balance as at March 31, 2024</b>	<b>71,056.95</b>	<b>139.96</b>	<b>1,01,078.64</b>	<b>1,72,275.55</b>
*in relation to options expired after the exercised period.				
<b>Summary of material accounting policies</b>		<b>Note 2.1</b>		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For **B S R & Associates LLP**

Chartered Accountants

ICAI firm registration number: 116231W/W-100024

**Sagar Lulla**

Partner

Membership No.: 137645

Place: New Delhi

Date: May 01, 2024

For and on behalf of Board of Directors

**CK. Birla**

Chairman

(DIN 00118473)

**P.C. Jain**

Chief Financial Officer

(FCA 079601)

Place: New Delhi

Date: May 01, 2024

**D.D. Khetrpal**

Managing Director & CEO

(DIN 02362633)

**Diksha Singh**

Company Secretary

(ACS 44999)