



February 2, 2026

BSE Limited
Scrip code: 544403

National Stock Exchange of India Limited
Symbol: ABLBL

Sub.: Outcome of the Board Meeting of the Company

Ref.: 1. Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations");
2. Our intimation dated January 28, 2026.

Dear Sir/ Madam,

Pursuant to the above-referred Regulations, kindly note that the Board of Directors of the Company at its meeting held today i.e., Monday, February 2, 2026, have *inter alia* considered and approved the Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the quarter and nine months ended December 31, 2025 [*"Unaudited Financial Results"*].

Enclosed are the Unaudited Financial Results [*Pursuant to Regulation 47 of the SEBI Listing Regulations, extract of these results will be published in newspaper*].

The meeting commenced at 3:00 p.m. and concluded at 4:20 p.m.

The Trading Window for dealing in Company's securities shall remain closed until 48 hours from this announcement.

The above is being made available on the Company's website i.e., www.ablbi.in.

Thanking you.

Sincerely,
For Aditya Birla Lifestyle Brands Limited


Ashish Dikshit
Managing Director
DIN: 01842066
Encl.: As above



Aditya Birla Lifestyle Brands Limited

Corporate Office:

Kh No. 118/110/1, Building 2, Divyashree Technopolis, Yemalur Main Rd, off HAL Airport Road, Bengaluru- 560037

Registered Office:

Piramal Agastya Corporate Park, Building 'A', 4th and 5th Floor, Unit No. 401, 403, 501, 502, L.B.S. Road, Kurla, Mumbai - 400 070

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CIN: L46410MH2024PLC423195

Price Waterhouse & Co Chartered Accountants LLP

Review Report

To
The Board of Directors
Aditya Birla Lifestyle Brands Limited
Piramal Agastya Bldg 'A',
401, 403, 501, 502 LBS Road, Kurla,
Mumbai, Maharashtra, India - 400070

1. We have reviewed the unaudited standalone financial results of Aditya Birla Lifestyle Brands Limited (the "Company") for the quarter ended December 31, 2025 and the year to date results for the period April 1, 2025 to December 31, 2025, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2025', together with notes thereon (the "Standalone Financial Results"). The Standalone Financial Results has been prepared by the Company pursuant to Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Standalone Financial Results, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Standalone Financial Results based on our review.
3. We conducted our review of the Standalone Financial Results in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Financial Results is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Standalone Financial Results has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Registered office and Head office: Plot No. 56 & 57, Block DN, Sector-V, Salt Lake, Kolkata - 700 091

Price Waterhouse & Co. (a Partnership Firm) converted into Price Waterhouse & Co Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-4362) with effect from July 7, 2014. Post its conversion to Price Waterhouse & Co Chartered Accountants LLP, its ICAI registration number is 304026E/E300009 (ICAI registration number before conversion was 304026E)

Price Waterhouse & Co Chartered Accountants LLP

5. We were neither engaged to review, nor have we reviewed the comparative figures for the quarter ended on December 31, 2024 and the year to date results for the period April 1, 2024 to December 31, 2024 and accordingly, we do not express any conclusion on the Standalone Financial Results for the quarter ended on December 31, 2025 and the year to date results for the period April 1, 2024 to December 31, 2024. As set out in Note 8 to the Standalone Financial Results, these figures have been furnished by the Management.

Our conclusion on the Standalone Financial Results is not modified in respect of this matter.

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026E/E300009



A. J. Shaikh
Partner

Membership Number: 203637
UDIN: 26203637UHOFIQ5445

Place: Bengaluru
Date: February 2, 2026



ADITYA BIRLA LIFESTYLE BRANDS LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

₹ in Crore

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
I	Revenue from operations	2,341.48	2,037.19	2,130.32	6,219.14	5,888.02	7,829.73
II	Other income	18.85	20.97	22.10	62.28	56.42	77.27
III	Total income (I + II)	2,360.33	2,058.16	2,152.42	6,281.42	5,944.44	7,907.00
IV	Expenses						
	(a) Cost of materials consumed	287.70	279.16	273.44	852.39	727.51	1,008.91
	(b) Purchases of stock-in-trade	675.35	724.52	573.30	1,953.37	1,580.53	2,146.68
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	25.47	(127.26)	31.50	(240.07)	176.91	140.41
	(d) Employee benefits expense	235.51	211.74	236.66	674.07	674.30	899.91
	(e) Finance costs	93.19	95.82	95.07	271.79	289.37	376.95
	(f) Depreciation and amortisation expense	201.80	207.29	174.82	579.99	514.85	701.65
	(g) Rent expense	227.00	150.03	236.03	567.48	573.92	764.70
	(h) Other expenses	485.36	487.11	447.36	1,434.61	1,271.38	1,678.27
	Total expenses	2,231.38	2,027.91	2,068.18	6,093.63	5,808.77	7,717.48
V	Profit/ (loss) before exceptional items and tax (III - IV)	128.95	30.25	84.24	187.79	135.67	189.52
VI	Exceptional items (Refer Note 5)	(41.25)	-	-	(41.25)	(98.33)	(98.33)
VII	Profit/ (loss) before tax (V + VI)	87.70	30.25	84.24	146.54	37.34	91.19
VIII	Income tax expense						
	(a) Current tax	7.51	5.60	-	18.99	-	-
	(b) Deferred tax charge/ (credit)	13.99	2.03	23.00	17.33	11.17	22.19
IX	Net profit/ (loss) after tax (VII - VIII)	66.20	22.62	61.24	110.22	26.17	69.00
X	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	(a) Re-measurement gains/ (losses) on defined benefit plans	2.58	(0.01)	(0.58)	(1.11)	(2.22)	(4.30)
	Income tax effect on above	(0.65)	-	0.15	0.28	0.57	1.08
	Total other comprehensive income	1.93	(0.01)	(0.43)	(0.83)	(1.65)	(3.22)
XI	Total comprehensive income (IX + X)	68.13	22.61	60.81	109.39	24.52	65.78
XII	Paid-up equity share capital (Face value of ₹ 10/- each)	1,220.50	1,220.29	0.05	1,220.50	0.05	0.05
	Shares pending issuance (refer note 7)	-	-	1,220.26	-	1,220.26	1,220.26
XIII	Other equity (excluding share suspense)						73.59
XIV	Earnings per equity share (of ₹ 10/- each) (not annualised for quarters) (including share suspense)						
	Earnings per share						
	(a) Basic (₹)	0.54	0.19	0.60	0.90	0.26	0.57
	(b) Diluted (₹)	0.51	0.19	0.60	0.90	0.26	0.57



Notes

- The above standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) - 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- The above standalone financial results, as reviewed and recommended by the Audit Committee, has been approved by the Board of Directors at its meeting held on February 02, 2026.
- The limited review as required under Regulations 33 and 52 (read with regulations 63) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Auditors of the Company.
- The Company is primarily engaged in the business of branded apparels (Garments and accessories), which in the terms of Ind AS 108 on 'Operating Segments', constitutes a single operating and reporting segment.
- a) On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (together referred to as the Labour Code), consolidating 29 existing labour laws. The Company has assessed impact of the Labour Code based on the available information and recognised past service cost on gratuity and compensated absences, amounting to ₹ 41.25 crores, arising on account of revised definition of wages. The said past service cost has been presented as an 'exceptional item' in standalone financial results for the quarter and nine months ended December 31, 2025. Management continues to monitor the developments relating to the Implementation of the Labour Code and will review the estimates as further clarifications are issued and the Rules are notified.
b) Exceptional item of ₹ 98.33 crores presented for the nine months ended December 31, 2024 represents provision for impairment of goodwill, right-of-use assets, franchisee rights and obsolescence of inventories, pursuant to restructuring of a business unit.
- ESOP Share Allotment: Pursuant to various Employees Stock Option Schemes, following Equity Shares of ₹ 10/- each were allotted /transferred to the option grantees:

Particulars	Quarter ended December 31, 2025	Nine months ended December 31, 2025
Allotment		
Non-Trust Route pursuant to ABLBL Special Purpose Employee Stock Option Scheme	2,09,236	2,09,236
Allotment:		
By way of transfer from ESOP Trust pursuant to Special Purpose Employee Stock Option Scheme	42,015	42,015

7 Scheme of Arrangement

The Board at its meeting held on April 19, 2024, subject to necessary approvals, considered and approved the demerger of the Madura Fashion and Lifestyle ('MFL') Business under a Scheme of Arrangement between Aditya Birla Fashion and Retail Limited ('Demerged Company') and Aditya Birla Lifestyle Brands Limited ('Resulting Company'). The Scheme provided for demerger, transfer, and vesting of the MFL Business from the Demerged Company to the Resulting Company on a going concern basis, with the Resulting Company issuing equity shares to the equity shareholders of the Demerged Company as a consideration. The demerger was executed through an NCLT scheme of arrangement. The Scheme provided that all shareholders of the demerged company will hold identical shareholdings in both the companies, post the demerger. The Scheme received sanction from the Hon'ble NCLT on March 27, 2025, and a certified copy of the order was received on April 22, 2025 ("Order"). Subsequently, the Demerged and Resulting Company filed the certified copy of the Order and the Scheme with the Registrar of Companies, Mumbai, making the Scheme effective from May 1, 2025. On May 26, 2025, the Resulting Company has allotted 1,22,02,94,773 fully paid-up equity shares of face value ₹10/- each, to the shareholders of the Demerged Company as on the record date i.e. May 22, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of ₹10/- each for every 1 (one) fully paid-up equity share of ₹ 10/- each of the Demerged Company. The Equity Shares of the Resulting Company have been listed on BSE Limited and the National Stock Exchange of India Limited on June 23, 2025.

- The financial results for the quarter and nine months period ended December 31, 2024, were neither audited nor subject to limited review by statutory auditors of the Company as the Company has got listed for the first time during the quarter ended June 30, 2025. Comparative information for the aforesaid periods have been prepared by the management to comply with the requirements of Ind AS and presented and disclosed in accordance with the requirements of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- The Board of Directors at its meeting held on February 2, 2026, has approved issuance of Non-Convertible Debentures not exceeding ₹ 500 crores, by way of private placement, subject to applicable regulatory approvals and market conditions.
- Additional disclosures as per Regulation 63 read with Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Debt service coverage ratio (times) ¹	3.57	1.87	3.34	2.44	1.24	1.52
Interest service coverage ratio (times) ²	3.61	1.89	3.67	2.47	1.34	1.67
Net profit/ (loss) after tax (₹ in Crore)	66.20	22.62	61.24	110.22	26.17	69.00
Earnings per share (not annualised)						
- Basic (₹)	0.54	0.19	0.60	0.90	0.26	0.57
- Diluted (₹)	0.54	0.19	0.60	0.90	0.26	0.57
Bad debts to Account receivable ratio (times) ³	0.00	0.00	-	0.00	-	0.00
Debtors turnover (times) (annualised) ⁴	6.49	6.17	6.49	5.82	7.08	6.91
Inventory turnover (times) (annualised) ⁵	3.88	3.47	4.05	3.67	3.64	3.63
Operating margin (%) ⁶	7.73%	6.19%	8.42%	6.73%	5.55%	5.98%
Net profit margin (%) ⁷	2.83%	1.11%	2.87%	1.77%	0.44%	0.88%
Debt equity ratio (times) ⁸	0.39	0.51	0.37	0.39	0.37	0.39
Outstanding redeemable preference shares						
- Quantity (Nos)	5,55,000	5,55,000	0	5,55,000	-	5,55,000
- Value (₹)	0.55	0.55	0	0.55	-	0.55
Net worth (₹ in Crore)	1,366.52	1,324.25	1,212.44	1,366.52	1,212.44	1,293.90
Current ratio (times) ⁹	1.09	1.08	1.10	1.09	1.10	1.08
Long term debt to working capital (times) ¹⁰	0.34	0.33	0.00	0.34	0.00	0.42
Current liability ratio (times) ¹¹	0.84	0.85	0.83	0.84	0.83	0.83
Total debts to total assets (times) ¹²	0.14	0.16	0.17	0.14	0.17	0.13



Ratios have been computed as follows:

1. Debt service coverage ratio = Earnings before interest* and tax / (Finance cost* + Principal repayment of borrowings)
 2. Interest service coverage ratio = Earnings before interest* and tax / Finance cost*
 3. Bad debts to Account receivable ratio = Bad debts / Average of opening and closing Accounts receivables
 4. Debtors turnover (annualised) = Revenue from Operations for the period / Average of opening and closing Trade Receivables
 5. Inventory turnover (annualised) = Revenue from Operations for the period / Average of opening and closing Inventories
 6. Operating margin = Earnings before interest and tax / Revenue from Operations
 7. Net profit margin = Profit After Tax / Revenue from Operations
 8. Debt equity ratio = Debt / Equity
Debt = Borrowings (excluding Lease Liabilities accounted as per Ind AS 116) - Cash and Bank Balance (includes fixed deposits) - Liquid Investments
Equity = Equity share capital + Other equity (excluding impact of Ind AS 116)
 9. Current ratio = Current Assets / Current Liabilities (excluding Lease Liabilities accounted as per Ind AS 116)
 10. Long term debt to working capital = Long term debt / Net working capital
Long term debt = Non current borrowings + Current maturity of long term borrowings
Net working capital = Inventory + Trade receivable + Cash and Bank balances + Other Assets - Trade payables - Other liabilities (excluding impact of Ind AS 116 & current borrowings)
 11. Current liability ratio = Current Liabilities (excluding Lease Liabilities accounted as per Ind AS 116) / Total liabilities (excluding Lease Liabilities accounted as per Ind AS 116)
 12. Total debts to total assets = Total Debts / Total Assets
- * Finance cost/ interest comprises of Interest expense on borrowings and excludes interest expense on lease liabilities and interest charge on fair value of financial instruments.
13. The Company is not required to maintain Debenture Redemption Reserve as Non Convertible Debentures are privately placed debentures. The Company is also not required to maintain Capital Redemption Reserve as the preference shares are not to be redeemed during the financial year.
 14. The Sector specific equivalent ratios are not applicable to the Company.

Place : Mumbai
Date : February 02, 2026


Ashish Dikshit
Managing Director

Aditya Birla Lifestyle Brands Limited
Registered Office: Piramal Agastya Corporate Park, Building 'A', 4th and 5th Floor,
Unit No. 401, 403, 501, 502, L.B.S. Road, Kurla, Mumbai - 400 070
CIN: L46410MH2024PLC423195 E-mail: cs@ablbl.adityabirla.com
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Price Waterhouse & Co Chartered Accountants LLP

Review Report

To
The Board of Directors
Aditya Birla Lifestyle Brands Limited
Piramal Agastya Bldg 'A',
401, 403, 501, 502 LBS Road, Kurla,
Mumbai, Maharashtra, India - 400070

1. We have reviewed the unaudited consolidated financial results of Aditya Birla Lifestyle Brands Limited (the "Holding Company"), its subsidiary and a trust controlled by the Holding Company (the Holding Company, its subsidiary and the trust hereinafter referred to as the "Group"), for the quarter ended December 31, 2025 and the year to date results for the period April 1, 2025 to December 31, 2025 which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2025' (the "Consolidated Financial Results"). The Consolidated Financial Results is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Consolidated Financial Results, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Consolidated Financial Results based on our review.
3. We conducted our review of the Consolidated Financial Results in accordance with the Standard on Review Engagements ('SRE') 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Consolidated Financial Results is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. The Consolidated Financial Results includes the results of the following entities:

Holding Company

Aditya Birla Lifestyle Brands Limited

Trust Controlled by the Holding Company

Aditya Birla Lifestyle Brands Limited Employees' Welfare Trust (with effect from September 29, 2025)

Subsidiary

Aditya Birla Garments Limited



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Price Waterhouse & Co. (a Partnership Firm) converted into Price Waterhouse & Co Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-4362) with effect from July 7, 2014. Post its conversion to Price Waterhouse & Co Chartered Accountants LLP, its ICAI registration number is 304026E/E300009 (ICAI registration number before conversion was 304026E)

Price Waterhouse & Co Chartered Accountants LLP

6. Based on our review conducted and procedures performed as stated in paragraphs 3 and 4 above, nothing has come to our attention that causes us to believe that the accompanying Consolidated Financial Results has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. We were neither engaged to review, nor have we reviewed the comparative figures for the quarter ended on December 31, 2024 and the year to date results for the period April 1, 2024 to December 31, 2024 and accordingly, we do not express any conclusion on the Consolidated Financial Results for the quarter ended on December 31, 2024 and the year to date results for the period April 1, 2024 to December 31, 2024. As set out in Note 8 to the Consolidated Financial Results, these figures have been furnished by the Management.

Our conclusion on the Consolidated Financial Results is not modified in respect of the above matter.

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026E/E300009



A. J. Shaikh
Partner
Membership Number: 203637
UDIN: 26203637FKAORQ9987

Place: Bengaluru
Date: February 2, 2026



ADITYA BIRLA LIFESTYLE BRANDS LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

₹ in Crore

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
I	Revenue from operations	2,343.17	2,037.90	2,138.40	6,221.65	5,887.80	7,829.96
II	Other income	19.05	21.12	22.13	62.70	56.58	77.71
III	Total income (I + II)	2,362.22	2,059.02	2,160.53	6,284.35	5,944.38	7,907.67
IV	Expenses						
	(a) Cost of materials consumed	269.75	266.08	286.81	811.83	749.87	1,010.33
	(b) Purchases of stock-in-trade	675.35	724.52	560.94	1,953.37	1,543.26	2,121.28
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	24.29	(129.42)	31.26	(246.31)	175.87	140.41
	(d) Employee benefits expense	246.19	220.33	241.68	701.07	687.31	918.42
	(e) Finance costs	95.36	97.83	96.35	278.16	292.55	382.00
	(f) Depreciation and amortisation expense	203.68	208.95	175.88	585.14	517.36	705.73
	(g) Rent expense	227.00	150.03	236.03	567.48	573.91	764.70
	(h) Other expenses	488.78	489.63	448.45	1,442.55	1,274.52	1,683.06
	Total expenses	2,230.40	2,027.95	2,077.40	6,093.29	5,814.65	7,725.93
V	Profit/ (loss) before exceptional items and tax (III - IV)	131.82	31.07	83.13	191.06	129.73	181.74
VI	Exceptional items (Refer Note 5)	(41.31)	-	-	(41.31)	(98.33)	(98.33)
VII	Profit/ (loss) before tax (V + VI)	90.51	31.07	83.13	149.75	31.40	83.41
VIII	Income tax expense						
	(a) Current tax	7.51	5.60	-	18.99	-	-
	(b) Deferred tax charge/ (credit)	13.99	2.03	22.82	14.25	10.15	23.81
IX	Net profit/ (loss) after tax (VII - VIII)	69.01	23.44	60.31	116.51	21.25	59.60
X	Other comprehensive Income						
	Items that will not be reclassified to profit or loss						
	(a) Re-measurement gains/ (losses) on defined benefit plans	2.60	(0.02)	(0.58)	(1.13)	(2.22)	(4.37)
	Income tax effect on above	(0.65)	0.00	0.15	0.28	0.57	1.08
	Total other comprehensive income	1.95	(0.02)	(0.43)	(0.85)	(1.65)	(3.29)
XI	Total comprehensive income (IX + X)	70.96	23.42	59.88	115.66	19.60	56.31
XII	Paid-up equity share capital (Face value of ₹ 10/- each)	1,220.29	1,220.29	0.05	1,220.50	0.05	0.05
	Shares pending issuance (refer note 7)	-	-	1220.26	-	1220.26	1220.26
XIII	Other equity (excluding share suspense)						56.22
XIV	Earnings per equity share (of ₹ 10/- each) (not annualised for quarters) (including share suspense)						
	Earnings per share						
	(a) Basic (₹)	0.57	0.19	0.59	0.95	0.21	0.49
	(b) Diluted (₹)	0.56	0.19	0.59	0.95	0.21	0.49



Notes

- 1 The above consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) - 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 2 The above consolidated financial results, as reviewed and recommended by the Audit Committee, has been approved by the Board of Directors at its meeting held on February 02, 2026.
- 3 The limited review as required under Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) has been completed by the Auditors of the Company.
- 4 The Group is primarily engaged in the business of branded apparels (Garments and accessories), which in the terms of Ind AS 108 on 'Operating Segments', constitutes a single operating and reporting segment.
- 5 a) On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (together referred to as the Labour Code), consolidating 29 existing labour laws. The Company has assessed impact of the Labour Code based on the available information and recognised past service cost on gratuity and compensated absences, amounting to ₹ 41.31 crores, arising on account of revised definition of wages. The said past service cost has been presented as an 'exceptional item' in consolidated financial results for the quarter and nine months ended December 31, 2025. Management continues to monitor the developments relating to the implementation of the Labour Code and will review the estimates as further clarifications are issued and the Rules are notified.

b) Exceptional Item of ₹ 98.33 crores presented for the nine months ended December 31, 2024 represents provision for impairment of goodwill, right-of-use assets, franchisee rights and obsolescence of inventories, pursuant to restructuring of a business unit.

- 6 ESOP Share Allotment: Pursuant to various Employees Stock Option Schemes, following Equity Shares of ₹ 10/- each were allotted /transferred to the option grantees:

Particulars	Quarter ended December 31, 2025	Nine months ended December 31, 2025
Allotment Non-Trust Route pursuant to ABLBL Special Purpose Employee Stock Option Scheme	2,09,236	2,09,236
Allotment By way of transfer from ESOP Trust pursuant to Special Purpose Employee Stock Option Scheme	42,015	42,015

- 7 Scheme of Arrangement

The Board at its meeting held on April 19, 2024, subject to necessary approvals, considered and approved the demerger of the Madura Fashion and Lifestyle ('MFL') Business under a Scheme of Arrangement between Aditya Birla Fashion and Retail Limited ('Demerged Company') and Aditya Birla Lifestyle Brands Limited ('Resulting Company'). The Scheme provided for demerger, transfer, and vesting of the MFL Business from the Demerged Company to the Resulting Company on a going concern basis, with the Resulting Company issuing equity shares to the equity shareholders of the Demerged Company as a consideration. The demerger was executed through an NCLT scheme of arrangement. The Scheme provided that all shareholders of the demerged company will hold identical shareholdings in both the companies, post the demerger.

The Scheme received sanction from the Hon'ble NCLT on March 27, 2025, and a certified copy of the order was received on April 22, 2025 ("Order"). Subsequently, the Demerged and Resulting Company filed the certified copy of the Order and the Scheme with the Registrar of Companies, Mumbai, making the Scheme effective from May 1, 2025. On May 26, 2025, the Resulting Company has allotted 1,22,02,94,773 fully paid-up equity shares of face value ₹10/- each, to the shareholders of the Demerged Company as on the record date i.e. May 22, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of ₹10/- each for every 1 (one) fully paid-up equity share of ₹10/- each of the Demerged Company.

The equity shares of the Resulting Company have been listed on BSE Limited and the National Stock Exchange of India Limited on June 23, 2025.

- 8 The financial results for the quarter and nine months period ended December 31, 2024, were neither audited nor subject to limited review by statutory auditors of the Company as the Company has got listed for the first time during the quarter ended June 30, 2025. Comparative information for the aforesaid periods have been prepared by the management to comply with the requirements of Ind AS and presented and disclosed in accordance with the requirements of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 9 The Board of Directors at its meeting held on February 2, 2026, has approved issuance of Non-Convertible Debentures not exceeding ₹ 500 crores, by way of private placement, subject to applicable regulatory approvals and market conditions.

Place : Mumbai
Date : February 02, 2026


Ashish Dikshit
Managing Director

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