



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

( Rs. in lacs )

**UNAUDITED FINANCIAL RESULTS**  
**FOR THE THREE MONTHS ENDED 31ST DECEMBER, 2007**

Accounting Year  
 ended  
 31st March,2007  
 ( Audited )

	Three months ended 31st December,2007	Three months ended 31st December,2006	Nine months ended 31st December,2007	Nine months ended 31st December,2006	
1 Sales	49786	46440	143364	128230	179451
Less: Excise Duty	6500	5512	19755	15945	22760
Net Sales	43286	40928	123609	112285	156691
2 Other Income	965	553	2817	1465	2650
	<b>44251</b>	<b>41481</b>	<b>126426</b>	<b>113750</b>	<b>159341</b>
3 Total Expenditure					
a) (Increase) / Decrease in Stock in trade, Work in Progress	(966)	(1019)	(6204)	(2503)	(422)
b) Consumption of Raw Materials	4915	4581	14725	13080	16816
c) Purchases of traded goods	6	32	135	100	101
d) Staff Cost	4069	3289	11056	9686	12510
e) Power & Fuel	7816	7768	23647	22973	30595
f) Transport & Forwarding Expenses	5155	4776	14151	14049	18856
g) Stores,Spare Parts and Packing Materials	3457	3588	10323	9758	13619
h) Depreciation	1016	958	3079	2885	3965
i) Other Expenses	3783	3871	11354	11039	15274
	<b>29251</b>	<b>27844</b>	<b>82266</b>	<b>81067</b>	<b>111314</b>
4. Profit before Interest & Tax	<b>15000</b>	<b>13637</b>	<b>44160</b>	<b>32683</b>	<b>48027</b>
5. Interest	537	353	1568	1089	1853
6. Profit before Tax	<b>14463</b>	<b>13284</b>	<b>42592</b>	<b>31594</b>	<b>46174</b>
7. Tax Expenses					
a) Provision for Current Tax	3783	3728	11792	9000	13416
b) Provision for Fringe Benefit Tax	40	42	99	90	132
c) Provision for Wealth Tax	-	-	-	-	3
8. Net Profit after Tax	<b>10640</b>	<b>9514</b>	<b>30701</b>	<b>22504</b>	<b>32623</b>
9. Paid-up Ordinary Share Capital (Face Value Rs.10/-)	7701	7701	7701	7701	7701
10. Reserves excluding Revaluation Reserves					58008
11. Basic and diluted Earnings Per Share for the period (Rs.)	13.82	12.35	39.87	29.22	42.36
12. Public shareholding					
Number of shares	28571156	28571156	28571156	28571156	28571156
Percentage of shareholding	37.10%	37.10%	37.10%	37.10%	37.10%

**Notes:**

- The Deferred Tax liability as per AS-22 amounting to Rs. 35 lacs ( Previous Quarter Oct. -Dec. 2006 Deferred Tax liability Rs.98 lacs) will be accounted for/adjusted in the Company's annual accounts for the year 2007-08 in accordance with the order dated 23 December 2003 of Hon'ble High Court of Calcutta.
- Pursuant to the Accounting Standard -15 ( Revised) on "Employee Benefits" issued by the Institute of Chartered Accountants of India, the adjustment on account of employee benefits up to 31st March,2007 will be dealt with in the opening general reserve at the year end as per transitional provisions.
- During the Quarter, the Company has subscribed to the preferential offer of 5598000 equity shares of Rs.10/- each at par made by Talavadi Cements Limited, a subsidiary.
- The Company had no investor complaint pending at beginning of the quarter and no complaint has been received during the quarter.
- Figures for previous periods have been regrouped/re-arranged, wherever necessary.
- Limited Review of the above quarterly results has been carried out by the statutory auditors of the Company. The above results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on 31st January 2008.

**For Birla Corporation Ltd**

**( RAJENDRA S. LODHA )**  
**Chairman**

**Kolkata**  
**31st January, 2008**

**UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**

(Rs. In Lacs)

<b>PARTICULARS</b>	Three months ended 31st December,2007	Three months ended 30th December,2006	Nine Months ended 31st December,2007	Nine Months ended 31st December,2006	Accounting Year ended 31st March, 2007 (Audited)
<b>1. Segment Revenue</b>					
a. Cement	40076	36864	114860	101599	143082
b. Jute	2731	3219	6898	8389	10520
c. Others	<u>485</u>	<u>922</u>	<u>2004</u>	<u>2500</u>	<u>3357</u>
<b>Total</b>	<b>43292</b>	<b>41005</b>	<b>123762</b>	<b>112488</b>	<b>156959</b>
Less : Inter Segment Revenue	6	77	153	203	268
<b>Net Sales</b>	<b>43286</b>	<b>40928</b>	<b>123609</b>	<b>112285</b>	<b>156691</b>
<b>2. Segment Result (Profit before Interest and Tax)</b>					
a. Cement	14889	13633	43597	33499	49175
b. Jute	(262)	(98)	(192)	(670)	(925)
c. Others	<u>(81)</u>	<u>31</u>	<u>(27)</u>	<u>(133)</u>	<u>(225)</u>
<b>Total</b>	<b>14546</b>	<b>13566</b>	<b>43378</b>	<b>32696</b>	<b>48025</b>
Less : (i) Interest	537	353	1568	1089	1853
(ii) Other un-allocable expenditure net off un-allocable income.	(454)	(71)	(782)	13	(2)
<b>Profit before Tax</b>	<b>14463</b>	<b>13284</b>	<b>42592</b>	<b>31594</b>	<b>46174</b>
<b>Tax Expense</b>					
a.Provision for Current Tax	3783	3728	11792	9000	13416
b.Provision for Fringe Benefit Tax	40	42	99	90	132
c.Provision for Wealth Tax	-	-	-	-	3
<b>Net Profit after Tax</b>	<b>10640</b>	<b>9514</b>	<b>30701</b>	<b>22504</b>	<b>32623</b>
<b>3. Capital Employed</b>					
a. Cement	64486	50330	64486	50330	55501
b. Jute	4756	2774	4756	2774	2333
c. Others	3731	4243	3731	4243	4196
<b>Total</b>	<b>72973</b>	<b>57347</b>	<b>72973</b>	<b>57347</b>	<b>62030</b>

For Birla Corporation Limited