

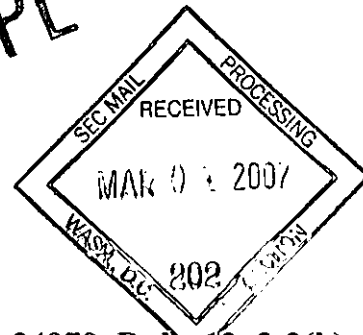


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February 27, 2007

U.S. Securities and Exchange Commission
Office of International Corporation Finance
Division of Corporation Finance
100 F Street, N.E.
Washington D.C. 20549

SUPPL



Re : Aditya Birla Nuvo Limited / SEC File No.82-34979 Rule 12g3-2(b)
Submission

Ladies and Gentlemen :

This letter is with respect to Aditya Birla Nuvo Limited, a limited company incorporated under the laws of India (the "Company").

Pursuant to Rule 12g3-2(b) (the "Rule") promulgated under the Securities Exchange Act of 1934, as amended (the "Act"), enclosed please find one copy of the following document :

[Regulatory Announcement of the Company dated 23.2.2007]

The Company is providing the enclosed information and documents in reliance upon (i) paragraph (b)(4) of the Rule to the effect that such information and documents are not deemed "filed" with the Commission or otherwise subject to the liabilities under Section 18 of the Act and (ii) paragraph (b)(5) of the Rule to the effect that the furnishing of such information and documents shall not constitute an admission for any purpose that the Company is subject to the Act.

PROCESSED

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FINANCIAL

Very truly yours,

ADITYA BIRLA NUVO LIMITED

Devendra Bhandari

Company Secretary

Encl : a/a

Corporate Finance Division : ADITYA BIRLA NUVO LTD.

A-4, Aditya Birla Centre, S.K. Ahire Marg, Worli, Mumbai 400 030. Tel: 91-22-6652 5000 / 2499 5000 Fax: 91-22-6652 5821 / 2499 5821 E-mail: nuvocfd@adityabirla.com
Registered Office : Indian Rayon Compound, Veraval - 362 266, Gujarat . Website : www.adityabirlanuvo.co.in / www.adityabirla.com



FILE NO : 82-34979

February 23, 2007

U.S. Securities and Exchange Commission
Office of International Corporation Finance
Division of Corporation Finance
100 F Street, N.E.
Washington D.C. 20549

Dear Sirs,

Sub : Limited Review Report
Ref : Scrip Code BSE - 500 303

Kindly refer to our letter dated January 29, 2007 under the cover of which we had sent you Unaudited Financial Results of the Company for the quarter ended 31st December, 2006 and the Press Release.

We now enclose herewith a copy of "Limited Review Report" of our Auditors M/s. S.R. Batliboi & Co., Mumbai and M/s. Khimji Kunverji & Co., Mumbai for your information and record.

Please acknowledge receipt.

Thanking you,

Yours faithfully,
For **Aditya Birla Nuvo Limited**

Devendra Bhandari
Company Secretary

Encl : a/a

Corporate Finance Division : ADITYA BIRLA NUVO LTD.

A-4, Aditya Birla Centre, S.K. Ahire Marg, Worli, Mumbai 400 030. Tel: 91-22-6652 5000 / 2499 5000 Fax: 91-22-6652 5821 / 2499 5821 E-mail: nuvocfd@adityabirla.com
Registered Office : Indian Rayon Compound, Veraval - 362 266, Gujarat . Website : www.adityabirlanuvo.co.in / www.adityabirla.com

S.R.Batliboi & Co.
Chartered Accountants
Express Towers, 6th Floor
Nariman Point
Mumbai - 400 021

Khimji Kunverji & Co.
Chartered Accountants
Suite 52, Bombay Mutual Building
Sir P.M.Road, Fort
Mumbai - 400 001

Limited Review Report

To
The Board of Directors,
Aditya Birla Nuvo Limited,
Mumbai.

We have reviewed the accompanying statement of unaudited stand alone financial results of Aditya Birla Nuvo Limited (Erstwhile Indian Rayon And Industries Limited) for the three and nine month period ended December 31, 2006, which has been initialled by us for identification purposes. The limited review report of a division reviewed by the Branch Auditors has been appropriately dealt with. This statement is the responsibility of the Company's management and has been approved by the Board of Directors.

We conducted our review in accordance with the Auditing and Assurance Standard (AAS) 33, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. A review of interim financial information consists principally of applying analytical procedures for financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

S.R. Batliboi
S.R.BATLIBOI & CO.

Chartered Accountants

Per Hemal Shah
Partner
Membership No.42650

Mumbai
January 29, 2007



KHIMJI KUNVERJI & CO.

Chartered Accountants

Shivji K. Vikamsey
Per Shivji K Vikamsey
Partner
Membership No.2242



UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2006

FINANCIAL RESULTS	Quarter Ended 31st December				Year to Date		SEGMENT REPORTING	Quarter Ended 31st December				Year to Date	
	2006		2005		2006	2005		2006		2005			
					(Audited)								
Income from Operations	921.84	815.03	2,679.04	1,985.87	2,786.39		Segment Revenue		165.76	170.76	526.53	462.15	
Less: Excise Duty	40.78	38.81	118.22	106.64	144.34		Garments		109.48	102.06	334.04	285.10	
Net Income from Operations	881.15	776.22	2,560.82	1,879.23	2,642.05		Rayon Yarn (Including Caustic & Allied Chemicals)		196.90	148.83	557.60	408.82	
Other Income	2.03	4.96	33.87	18.57	23.38		Carbon Black		22.37	29.50	74.61	100.74	
Total Income	883.18	781.18	2,594.69	1,897.80	2,665.43		Insulators		157.07	139.76	466.05	379.16	
Total Expenditure:							Other Textiles (Spun Yarns & Fabrics)		226.13	189.25	580.77	223.75	
Decrease / (Increase) in Stocks	(20.72)	6.68	(40.01)	(32.06)	(47.32)		Fertilizers		4.57	15.01	24.85	20.84	
Cost of Raw Materials/Traded Goods	476.40	404.91	1,373.51	1,019.72	1,447.57		Financial Services		882.28	778.17	2,594.45	1,880.58	
Staff Cost	48.62	45.41	149.20	116.61	164.03		Total Segment Revenue		881.15	778.22	2,590.82	1,879.23	
Other Expenditure	227.35	191.18	652.04	482.63	657.75		Less: Inter segment revenue		11.50	11.26	40.55	23.67	
Profit Before Interest, Depreciation & Tax	181.83	133.00	459.85	318.80	443.40		Net Income from Operations		31.77	19.84	86.61	57.87	
Interest and Finance Expenses	56.68	26.33	144.23	48.05	86.55		Segment Results (Profit before Interest and Tax - PBIT)		9.61	6.04	23.68	21.75	
Add: Interest Income	11.08	4.46	22.13	7.02	12.75		Garments		12.79	13.25	40.99	31.32	
Profit Before Depreciation & Tax	106.95	111.13	337.85	277.87	369.60		Rayon Yarn (Including Caustic & Allied Chemicals)		33.42	26.25	69.73	34.63	
Depreciation and Amortisation	29.07	30.89	92.33	75.45	111.81		Carbon Black		0.90	5.15	7.46	7.79	
Profit Before Tax and After Exceptional Items	76.88	80.24	245.52	196.42	276.79		Insulators		124.02	93.88	345.85	218.07	
Gain/(Loss) on Transfer of business	(0.55)	(1.75)	0.20	(3.06)	(4.04)		Other Textiles (Spun Yarns & Fabrics)		(51.67)	(18.66)	(128.35)	(35.48)	
VRS Cost at Rayon Division	76.33	78.49	244.32	193.38	371.78		Fertilizers		8.30	4.40	18.76	6.95	
Profit After Exceptional Items							Financial Services		(3.77)	0.82	9.46	5.98	
Less: Provision for Taxation:							Total Segment Result		76.88	80.24	245.52	186.42	
Current Tax	29.93	28.11	80.83	82.31	92.97		Add: Interest and Finance Expenses		(0.55)	(1.75)	0.20	(3.06)	
Deferred Tax (Net)	2.73	(2.05)	7.00	(2.13)	(8.91)		Add: Net Unallocable Income / (Expenditure)		78.33	78.49	244.32	183.36	
Fringe Benefit Tax	0.87	1.23	2.56	2.92	4.25		Profit Before Tax and Exceptional Items						
Provision for Tax for earlier years written back	(8.91)	(8.91)	(8.91)	(8.49)	(5.49)		Gain/(Loss) on Transfer of business						
Net Profit	52.71	51.20	162.71	130.26	186.33		VRS Cost at Rayon Division						
Paid up Equity Share Capital/Share Capital Suspense	83.50	83.50	83.50	83.50	83.50		Profit After Exceptional Items						
(Face Value of Rs. 10 each)							Capital Employed						
Reserves							(Segment assets - Segment liabilities)						
Basic Earning Per Share (Rs.)	6.31	6.13	19.49	18.51	25.40		Garments						
Diluted Earning Per Share (Rs.)	6.31	6.13	19.48	18.50	25.39		Rayon Yarn (Including Caustic & Allied Chemicals)						
							Carbon Black						
							Insulators						
							Other Textiles (Spun Yarns & Fabrics)						
							Fertilizers						
							Financial Services						
							Total Segment Capital Employed						
							Add: Unallocated Corporate Assets						
							Total Capital Employed						

Notes:

- The Right Offer for issue of 98,26,638 equity shares of Rs 10 each at a premium of Rs 783 per equity share, aggregating to Rs 779.25 crores which closed on January 25, 2007 has been fully subscribed. The allotment of shares will be made in consultation with Lead Managers and Registrars.
- The Company along with its subsidiary Laxminarayan Investment Limited has acquired 49% equity shares in Birla NGK Insulators Private Limited (Birla NGK) from the erstwhile joint venture partners and consequently Birla NGK has become a subsidiary of the Company w.e.f. November 29, 2007.
- On November 03, 2006 TransWorks Information Services Limited, the subsidiary of the Company has incorporated a new subsidiary viz. TransWorks BPO Philippines Inc. Philippines.
- The financial results and segment reporting for the quarter and period then ended December 31, 2005 have been restated to include the results of the erstwhile Indo Gulf Fertilizers Limited and Birla Global Finance Limited from the Appointed Date i.e. September 01, 2005. Due to the merger, the nine months period are not comparable with that of the corresponding period. Previous Year's/period's figures are regrouped/rearranged wherever necessary.
- Status of Investor Complaints for the quarter ended December 31, 2006:

Opening	Received	Redressed	Pending
NIL	12	12	NIL

7 The above results, have been taken on record at the meeting of the Board of Directors held on January 28, 2007.

SIGNED FOR IDENTIFICATION

BY

Place: Mumbai

Date: January 29, 2007

S. R.

ADITYA BIRLA NUOVO LIMITED
Indian Rayon Compound, Veraval 362286, GUJARAT.
Web Site: <http://www.adityabirla.com>

An Aditya Birla Group Company

Dr. Bhagat
Manager

END