

May 12, 2026

To
BSE Limited
P.J. Towers, Dalal Street
Mumbai – 400 001
Scrip Code: 509675
Through: BSE Listing Centre

To
National Stock Exchange of India Limited
5th Floor, Exchange Plaza, Bandra (E),
Mumbai – 400 051
Scrip Symbol: BIRLANU
Through: NEAPS

Sub: Outcome of Board Meeting dated May 12, 2026**Ref: Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)**

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable provisions, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company, at its meeting held today, i.e., May 12, 2026, inter alia, considered and:

- a) approved the audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026. The said audited Standalone and Consolidated Financial Results, along with the Audit Report thereon and a declaration with respect to unmodified opinion of the Statutory Auditors are attached herewith.
- b) recommended a final dividend of Rs. 15/- (i.e. 150%) per equity share of Rs. 10/- each for the financial year ended March 31, 2026, subject to the approval of shareholders at the ensuing Annual General Meeting of the Company. The said final dividend, if approved by the shareholders, shall be paid/dispatched to the shareholders within 30 days from the date of declaration. The date of 79th Annual General Meeting of the Company and record date for the purpose of payment of final dividend will be informed in due course.
- c) based on the recommendation of the Nomination and Remuneration cum Compensation Committee, approved the appointment of Mr. Pardha Saradhi Nooney as the Chief Procurement Officer of the Company with effect from May 12, 2026, in the category of Senior Management Personnel (SMP) of the Company.
- d) Based on the recommendation of the Audit Committee, approved the re-appointment of M/s Ernst and Young LLP as Internal Auditor of the Company for the financial year 2026-27.
- e) Based on the recommendation of the Audit Committee, approved the re-appointment of M/s S.S. Zanwar & Associates, Cost Accountants (Firm Registration No. 100283) as the Cost Auditors of the Company for the financial year 2026-27.

In this regard, the relevant details with respect to above item no. c, d and e, as required under SEBI Listing Regulations read with SEBI Master Circular Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed as “Annexure”.

PIPES CONSTRUCTION CHEMICALS PUTTY ROOFS WALLS FLOORS

BirlaNu Limited (formerly HIL Limited)

Corporate Office: BirlaNu Limited, 6th Floor, Birla Tower, 25 Barakhamba Rd, New Delhi - 110001**Registered Office:** Office No.1 & 2, L7 Floor, SLN Terminus, Sy. No.133,

Near Botanical Gardens, Gachibowli, Hyderabad - 500032, Telangana, India.

CIN: L74999TG1955PLC000656 +91 40 6824 9000 customercare@birlanu.com www.birlanu.com



The meeting of the Board of Directors commenced at 2:20 pm IST and concluded at 4:00 pm IST. The above disclosure is also available on the website of the Company www.birlanu.com.

Kindly take the same on record.

Yours faithfully,

For **BirlaNu Limited**

(formerly HIL Limited)

Nidhi Bisaria

Company Secretary & Compliance Officer

Membership No. F5634

Encls. As stated

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| | | | |
|--|--|--|--|
| Name of the Director /KMP/SMP/ Auditor | Mr. Pardha Saradhi Nooney | M/s Ernst and Young LLP | M/s S.S. Zanwar & Associates |
| Reason for change viz appointment, resignation, removal, death or otherwise | Appointment | Re-appointment as Internal Auditor | Re-appointment as Cost Auditor |
| Date of appointment/re-appointment / cessation (as applicable) & term of appointment/reappointment) | May 12, 2026 Terms of appointment: Full-time appointment as per the appointment letter issued to him. | Financial year 2026-27 | Financial year 2026-27 |
| Brief profile | <p>Mr. Pardha comes with 23+ years of rich experience in supply chain function across multiple sectors – Engineered Wood Panels, Steel, Cement, Paper, and Chemicals. Prior to joining us he was associated with Balaji Action Buildwell (Action TESA) as Vice President – SCM & Purchase and earlier he was associated with NCL Industries, International Paper APPM, JSW Steel, Kanoria Chemicals & Industries, Century Laminating, and Sanghi ZIP Fasteners.</p> <p>Mr. Pardha is an engineering post-graduate with specialization in Mechanical Engineering from Delhi College of Engineering and completed his engineering graduation from KL College of Engineering, AP.</p> | <p>M/s Ernst & Young LLP (EY), a member firm of Ernst & Young Global Limited, is a leading global professional services organisation with a strong presence in India. The firm offers assurance, tax, advisory and transaction advisory services across a broad spectrum of industries. EY has extensive experience in providing internal audit services to large organisations and is recognised for its strong governance standards, professional integrity and quality-driven approach. The firm leverages global best practices and deep domain expertise to assist clients in enhancing risk management, internal controls and operational effectiveness.</p> | <p>Established in 1999, S.S. Zanwar & Associates is a leading Hyderabad-based firm specializing in cost audit, management consultancy, and regulatory compliance. Led by Proprietor CMA Sandeep Shrivallabh Zanwar, the firm leverages over 25 years of expertise to deliver precision-driven financial solutions across diverse industrial sectors.</p> <p>The firm has a multi-disciplinary team of qualified CMAs and expert assistants. With a legacy of ethical practice and long-term client relationships, the firm has a track record of 40+ statutory cost audits and 30+ consultancies, spanning over power, pharmaceuticals, cement, steel, and solar energy companies.</p> |
| Disclosure of relationship between directors (In case of Appointment) | Not applicable | Not applicable | Not applicable |

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Independent Auditor's Report

To the Board of Directors of BirlaNu Limited (Formerly known as HIL Limited) Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of BirlaNu Limited (Formerly known as HIL Limited) (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, (in which are included financial results of erstwhile Crestia Polytech Private Limited, Topline Industries Private Limited, Aditya Poly Industries Private Limited, Aditya Polytechnic Private Limited and Prabhu Sainath Polymers Private Limited (together referred to as the "components")) being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditor on the separate financial information of the components, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, along with the consideration of audit report of the other auditor referred to in sub paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Emphasis of Matter

- a. We draw attention to Note 11 of the standalone annual financial results which describes the overall accounting for the Scheme of Amalgamation between the Company and the components ('the Scheme'). The Scheme has been approved by the National Company Law Tribunal ('NCLT') vide its order dated 10 March 2026 with appointed date of 05 April 2024 and a certified copy has been filed by the Company with the Registrar of Companies, Hyderabad. Accordingly, the amounts relating to the quarter and year ended 31 March 2026 include the impact of the business combination for the entire quarter/ year and the corresponding amounts for the previous year ended 31 March 2025 and for the previous quarters ended 31 December 2025 and 31 March 2025 have been restated by the

Principal Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center,
Western Express Highway, Goregaon (East), Mumbai - 400063

Independent Auditor's Report (Continued)
BirlaNu Limited (Formerly known as HIL Limited)

Company after recognising the effect of the amalgamation as above.

Our opinion is not modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.

Independent Auditor's Report (Continued)
BirlaNu Limited (Formerly known as HIL Limited)

- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the components of the Company to express an opinion on the standalone annual financial results. For the components included in the standalone annual financial results, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described sub paragraph (a) of the "Other Matters" paragraph in this audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a. The standalone annual financial results include the audited financial information of the components, whose financial information reflect total assets (before consolidation adjustments) of INR 35,457.86 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of INR 29,358.60 lakhs and total net loss after tax (before consolidation adjustments) of INR 2,220.22 lakhs, and net cash inflows (before consolidation adjustments) of INR 90.41 lakhs for the year ended on that date, as considered in the standalone annual financial results, which have been audited by the other auditor. The other auditor's report on financial information of these components have been furnished to us by the management.

Our opinion on the standalone annual financial results, in so far as it relates to the amounts and disclosures included in respect of these components, is based solely on the report of such auditor.

Our opinion is not modified in respect of this matter.
- b. The corresponding figures for the year ended 31 March 2025, in so far as it pertains to the components, have been audited by other auditor who had expressed an unmodified opinion on 17 May 2025. Further, the corresponding figures for the quarter ended 31 December 2025 and for the quarter ended 31 March 2025, in so far it pertains to the components, have been reviewed by other auditor who had expressed an unmodified conclusion on 12 February 2026 and 17 May 2025, respectively.
- c. The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter of the current financial year which were subject to limited

B S R and Co

Independent Auditor's Report (*Continued*)
BirlaNu Limited (Formerly known as HIL Limited)

review by us.

For **B S R and Co**
Chartered Accountants
Firm's Registration No.:128510W

Sulabh Kumar Kedia

Partner

Mumbai
12 May 2026

Membership No.: 066380
UDIN:26066380UHUHKZ9529

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

INR in Lakhs

| Sl.No. | Particulars | Quarter ended | | | Year ended | |
|--------|---|---------------------------|------------------------------|-------------------------------------|------------|----------------------------|
| | | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | | Audited (Refer note 4) | Unaudited (Refer note 11) | Audited (Refer note 4 and 11) | Audited | Audited (Refer note 11) |
| 1 | Revenue from operations | 62505 | 55047 | 58115 | 242653 | 238958 |
| 2 | Other income (refer note 9) | 1716 | 3020 | 1072 | 8492 | 3457 |
| 3 | Total income (1+2) | 64221 | 58067 | 59187 | 251145 | 242415 |
| 4 | Expenses | | | | | |
| | a) Cost of materials consumed | 32046 | 29844 | 32961 | 123386 | 132212 |
| | b) Purchases of stock-in-trade | 8306 | 3875 | 5999 | 19885 | 15298 |
| | c) Changes in inventories of finished goods, stock-in-trade and work-in-progress | (3552) | (1165) | (3665) | 3336 | (1758) |
| | d) Employee benefits expense | 5317 | 5961 | 5250 | 22741 | 22994 |
| | e) Finance costs | 935 | 1028 | 898 | 3608 | 3679 |
| | f) Depreciation and amortisation expense | 2269 | 2186 | 2074 | 8753 | 8519 |
| | g) Other expenses | 17737 | 16290 | 16842 | 67221 | 63204 |
| | Total expenses | 63058 | 58019 | 60359 | 248930 | 244148 |
| 5 | Profit / (Loss) before tax and exceptional items for the period / year (3-4) | 1163 | 48 | (1172) | 2215 | (1733) |
| 6 | Exceptional items (Refer note 5) | (3479) | - | - | (3479) | 8189 |
| 7 | Profit / (Loss) before tax for the period / year (5+6) | (2316) | 48 | (1172) | (1264) | 6456 |
| 8 | Tax expense / (benefit) | | | | | |
| | a) Current tax | (1367) | 35 | 268 | (19) | 2012 |
| | b) Deferred tax | 1539 | (333) | (447) | 159 | (915) |
| | Total tax expense / (benefit) | 172 | (298) | (179) | 140 | 1097 |
| 9 | Profit / (Loss) for the period / year (7-8) | (2488) | 346 | (993) | (1404) | 5359 |
| 10 | Other comprehensive (loss) / income (net of tax) | | | | | |
| | Items that will not be reclassified subsequently to profit or loss | | | | | |
| | (a) Remeasurements of defined benefit (liabilities)/assets | (113) | 33 | (111) | (39) | (106) |
| | Income-tax relating to above item | 29 | (8) | 28 | 10 | 27 |
| | (b) Equity investments through other comprehensive income - net change in fair value | 2 | - | 7 | 2 | 7 |
| | Income-tax relating to above item | - | - | (1) | - | (1) |
| | Other comprehensive Income / (loss) for the period / year (net of tax) | (82) | 25 | (77) | (27) | (73) |
| 11 | Total comprehensive (loss) / income for the period / year (9+10) | (2570) | 371 | (1070) | (1431) | 5286 |
| 12 | Paid up equity share capital (Face value of INR 10 per share) | 757 | 757 | 757 | 757 | 757 |
| 13 | Other equity | | | | 118544 | 122242 |
| 14 | Earnings per equity share (not annualised for the quarter) (Face value of INR 10 per share) | | | | | |
| | Basic (INR) | (32.99) | 4.58 | (13.17) | (18.62) | 71.07 |
| | Diluted (INR) | (32.99) | 4.58 | (13.17) | (18.62) | 71.07 |

Contd.....

BALANCE SHEET

INR in Lakhs

| Sl. No. | Particulars | Standalone | |
|-----------|--|---------------|----------------------------|
| | | As at | As at |
| | | 31.03.2026 | 31.03.2025 |
| | | Audited | Audited (Refer note 11) |
| I | ASSETS | | |
| | Non-current assets | | |
| | a) Property, plant and equipment | 78439 | 78508 |
| | b) Capital work-in-progress | 3811 | 5479 |
| | c) Investment property | 603 | 1881 |
| | d) Goodwill | 9071 | 9071 |
| | e) Other intangible assets | 3312 | 4331 |
| | f) Intangible assets under development | 32 | 152 |
| | g) Financial assets | | |
| | (i) Investments (Refer note 5) | 31291 | 27387 |
| | (ii) Trade receivables | 34 | 20 |
| | (iii) Loans | 13619 | 15193 |
| | (iv) Other financial assets | 1953 | 2349 |
| | h) Other tax assets (net) | 1565 | 417 |
| | i) Other non-current assets | 2290 | 1591 |
| | Total non-current assets | 146020 | 146379 |
| | Current assets | | |
| | a) Inventories | 38612 | 42120 |
| | b) Financial assets | | |
| | (i) Trade receivables | 17288 | 17691 |
| | (ii) Cash and cash equivalents | 878 | 331 |
| | (iii) Bank balances other than (ii) above | 515 | 451 |
| | (iv) Loans | 4358 | - |
| | (v) Other financial assets | 1147 | 1102 |
| | c) Other current assets | 7932 | 8134 |
| | Non-current assets classified as held for sale | 3108 | - |
| | Total current assets | 73838 | 69829 |
| | TOTAL ASSETS | 219858 | 216208 |
| II | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | a) Equity share capital | 757 | 757 |
| | b) Other equity | 118544 | 122242 |
| | Total equity | 119301 | 122999 |
| | Liabilities | | |
| | Non-current liabilities | | |
| | a) Financial liabilities | | |
| | (i) Borrowings | 16990 | 8790 |
| | (ii) Lease liabilities | 1070 | 1648 |
| | (iii) Other financial liabilities | 1262 | - |
| | b) Provisions | 2134 | 1615 |
| | c) Deferred tax liabilities (net) | 3928 | 3778 |
| | Total non-current liabilities | 25384 | 15831 |
| | Current liabilities | | |
| | a) Financial liabilities | | |
| | (i) Borrowings | 28768 | 33878 |
| | (ii) Lease liabilities | 604 | 382 |
| | (iii) Trade payables | | |
| | Total outstanding dues of micro enterprises and small enterprises; and | 6219 | 2766 |
| | Total outstanding dues of creditors other than micro enterprises and small enterprises | 20469 | 23818 |
| | (iv) Other financial liabilities | 14953 | 12450 |
| | b) Other current liabilities | 3071 | 3055 |
| | c) Provisions | 787 | 867 |
| | d) Current tax liabilities (net) | 302 | 162 |
| | Total current liabilities | 75173 | 77378 |
| | TOTAL EQUITY AND LIABILITIES | 219858 | 216208 |

Contd.....

STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

INR in Lakhs

| Particulars | INR in Lakhs | |
|---|--------------------|----------------------------|
| | For the year ended | For the year ended |
| | 31.03.2026 | 31.03.2025 |
| | Audited | Audited (Refer note 11) |
| A Cash flows from operating activities | | |
| Profit for the year (before tax) | (1264) | 6456 |
| <i>Adjustments for:</i> | | |
| Depreciation and amortisation expense | 8753 | 8519 |
| Rental income from investment property | (526) | (565) |
| Provision for impairment of receivables, advances and other assets, net | 708 | 323 |
| Impairment loss on asset held for sale | 112 | - |
| Liabilities no longer required written back | (126) | (137) |
| Net loss / (gain) on sale of property, plant and equipment | - | 294 |
| Unrealised foreign exchange fluctuations, net | (2667) | (260) |
| Provision for diminution in value of investments | 7420 | - |
| Net gain on sale of non-current assets held for sale | (4670) | (8189) |
| Change in fair value of financial assets measured at FVTPL, net | 1703 | 729 |
| Gain on sale of current investments net | (12) | (18) |
| Employee share based payment expense / (reversal) | (3) | 333 |
| Finance costs | 3608 | 3679 |
| Commission on corporate guarantee given for subsidiary | (185) | (145) |
| Interest income on financial assets | (110) | (100) |
| Interest income from loan to subsidiary | (1363) | (1093) |
| Interest income on tax refunds | (104) | (4) |
| Government grant | - | (28) |
| Dividend income | (2175) | - |
| Operating profit before working capital adjustments | 9099 | 9794 |
| <i>Working capital adjustments:</i> | | |
| Decrease in inventories | 3508 | 1840 |
| Increase in trade receivables | (318) | (3435) |
| Decrease in other financial assets | 39 | 501 |
| Decrease / (Increase) in other assets | 593 | (1985) |
| Increase / (Decrease) in trade payables | 14 | (304) |
| Increase in other financial liabilities | 1920 | 56 |
| Increase/ (Decrease) in provisions | 402 | (477) |
| Increase in other liabilities | 15 | 413 |
| Cash generated from operating activities | 15272 | 6403 |
| Income-tax paid (net of refund) | (887) | (1606) |
| Net cash generated from operating activities (A) | 14385 | 4797 |
| B Cash flows from investing activities | | |
| Acquisition of property, plant and equipment | (8149) | (9258) |
| Proceeds from sale of property, plant and equipment | 4702 | 7534 |
| Advance for sale of non-current asset held for sale | 11 | 87 |
| Acquisition of business | (11373) | (11052) |
| Proceeds from sale of mutual funds | 8812 | 31896 |
| Purchase of mutual funds | (8800) | (21649) |
| Commission on corporate guarantee given for subsidiary | 229 | 105 |
| Interest received | 1386 | 2751 |
| Dividends received | 2175 | - |
| Bank balances not considered as cash and cash equivalents (net) | (75) | (617) |
| Loans given to subsidiary | - | (2788) |
| Rent received from long-term investment in properties | 526 | 565 |
| Net cash used in investing activities (B) | (10556) | (2426) |
| C Cash flows from financing activities* | | |
| Repayment of long-term borrowings | (3189) | (10648) |
| Receipts of long-term borrowings | 12138 | 6011 |
| Receipts/(repayment) of short-term borrowings (net) | (5860) | 1631 |
| Interest on lease liabilities | (188) | (173) |
| Repayment of lease liabilities | (501) | (587) |
| Finance costs | (3417) | (3465) |
| Dividend paid on equity shares | (2265) | (1700) |
| Net cash used in financing activities (C) | (3282) | (8931) |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | 547 | (6560) |
| Cash and cash equivalents at the beginning of the year | 331 | 6846 |
| Cash and cash equivalents through acquisition | - | 45 |
| Cash and cash equivalents at the end of the year | 878 | 331 |

* Changes in liabilities arising from financing activities:

INR in Lakhs

| Particulars | As at 01 April 2025 | Cash flow changes | Non-cash changes | As at 31 March 2026 |
|-----------------------|------------------------|-------------------|------------------|------------------------|
| Long-term borrowings | 11682 | 8950 | - | 20632 |
| Short-term borrowings | 30986 | (5860) | - | 25126 |
| Lease liabilities | 2030 | (689) | 333 | 1674 |

INR in Lakhs

| Particulars | As at 01 April 2024 | Cash flow changes | Non-cash changes | As at 31 March 2025 |
|-----------------------|------------------------|-------------------|------------------|------------------------|
| Long-term borrowings | 13295 | (1654) | 41 | 11682 |
| Short-term borrowings | 18015 | 13026 | (55) | 30986 |
| Lease liabilities | 514 | (759) | 2275 | 2030 |

Contd.....

Notes:

- The financial results of BirlaNu Limited (formerly HIL Limited) ("the Company") have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above results for the quarter and year ended 31 March 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12 May 2026. The statutory auditors have expressed an unmodified Audit opinion on these results.
- Where financial results contain both consolidated and standalone financial results of the parent, segment information is required to be presented only in the consolidated financial results. Accordingly, segment information has been presented in the consolidated financial results.
- The standalone figures for the quarter ended 31 March 2026 and 31 March 2025 as reported in these financial results are the balancing figures between audited standalone figures in respect of the full financial years and the unaudited year to date standalone figures upto the third quarter of the respective financial years. Also, standalone figures upto the end of the third quarter were only reviewed and not subjected to audit.
- Exceptional items include:

| | Quarter ended | | | Year ended | |
|---|---------------------------|------------|---------------------------|-------------------|-----------------|
| | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | Audited (Refer note 4) | Unaudited | Audited (Refer note 4) | Audited | Audited |
| a) Gain on sale of non-current assets held for sale (refer note (a) below) | 3,940.65 | - | - | 3,940.65 | 8,189.41 |
| b) Provision for diminution in value of investment in subsidiary (refer note (b) below) | (7,420.00) | - | - | (7,420.00) | - |
| | (3,479.35) | - | - | (3,479.35) | 8,189.41 |

Notes:

- Certain assets of the Company classified under Assets held for sale category have been sold during the year ended 31 March 2025 and 31 March 2026. Profit arising on such sale amounting to INR 8189 Lakhs and INR 3941 Lakhs for the year ended 31 March 2025 and for the year ended 31 March 2026 respectively, is presented as an exceptional item in the above results.
 - During the current year, the Company has recognised provision for diminution in value of investment in subsidiary BirlaNu International GmbH (Formerly HIL International GmbH) amounting to INR 7420 lakhs and presented as exceptional item in the above financial results.
- Pursuant to the BirlaNu Limited Employee Stock Options Scheme 2019, the Nomination and Remuneration Committee has approved the grant of 110131 options during the quarter ended 31 March 2026 to eligible employees. These options are fair valued by the Company based on the valuation report from an independent valuer.
 - On 21 November 2025, the Government of India notified the four Labour Codes - the Code on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020, the Occupational Safety, Health and Working Conditions Code 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to change in regulations. The Company has assessed and accounted the incremental impact of these changes of INR 384 lakhs during the quarter ended 31 December 2025 and year ended 31 March 2026 based on the information to the extent available in accordance with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
 - On 07 November 2025, the Company had entered into a Share purchase agreement (SPA) with shareholders of Clean Coats Private Limited ('Clean Coats') for purchase of the shares of Clean Coats at a total purchase consideration of INR 11,322 lakhs. Post completion of the agreed closing conditions, the Company obtained control over the Clean Coats and consolidated in its books of account effective 11 November 2025. Consequent to the acquisition, the business of Clean Coats has been grouped under pipes and construction chemicals segment of the Group.
 - Other income for the quarter ended 31 December 2025, quarter and year ended 31 March 2026 includes dividend received from the subsidiary company i.e., Clean Coats Private Limited amounting to INR 1673 lakhs, INR 502 lakhs and INR 2175 lakhs, respectively.
 - Pursuant to the provisions of Sections 230 and 233, and all other applicable provisions, if any, of the Companies Act, 2013, and in accordance with the enabling provisions of the Memorandum of Association and Articles of Association of Clean Coats Private Limited (herein after referred to as the 'Transferor Company'), and BirlaNu Limited (formerly known as 'HIL Limited') (herein after referred to as the 'Transferee Company'), and after securing the required approvals from the Board of Directors in their meetings held on 13 February 2026, subject to the requisite approval of the shareholders / creditors of the respective Companies, the transferor companies and transferee company have filed the necessary 'Company Applications' seeking approval of the Scheme of Amalgamation of the Transferor Company with the Transferee Company before the Hon'ble National Company Law Tribunal ('NCLT'), the Mumbai Bench and the Hyderabad Bench. Hon'ble NCLT Mumbai bench and Hyderabad bench, through its order dated 07 May 2026 and 29 April 2026 respectively dispensed with the requirement of holding shareholders and creditors meeting. Company is in the process initiating the further proceedings.
 - The Kolkata Bench of the National Company Law Tribunal ("NCLT") vide its order dated 10 March 2026, has approved the Scheme of Amalgamation (the "Scheme") of Crestia Polytech Private Limited, Topline Industries Private Limited, Aditya Poly Industries Private Limited, Aditya Polytechnic Private Limited and Prabhu Sainath Polymers Private Limited (together referred to as transferor companies) with the Company with an appointed date of 05 April 2024, under sections 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules framed thereunder. The said Scheme has become effective from 10 March 2026 on compliance of all the conditions precedent mentioned therein. Consequently, the transferor companies got amalgamated with the Company w.e.f. 05 April 2024. The transferor companies are engaged in the business of manufacturing and trading of various types of pipes and fittings, water storage injections, molding items etc.

The amalgamated entity is under common control and thus, the accounting of the said amalgamation has been done applying Pooling of interest method as prescribed in Appendix C of Ind AS 103 'Business Combinations' with effect from 5 April 2024 since the Company has acquired control over transferor companies on 5 April 2024.

While applying Pooling of Interest method, the Company has recorded all assets, liabilities and reserves including goodwill attributable to the transferor companies at their respective carrying values as appearing in the consolidated financial statements of the Company immediately prior to the amalgamation.

The comparative period figures included in the standalone financial results for the quarter ended 31 December 2025, quarter and year ended 31 March 2025 have been restated as if the amalgamation has taken place from the date of acquisition of control over transferor companies i.e., 5 April 2024 as required under Appendix C of Ind AS 103. Below is the summary of key financial parameters of the transferor companies:

| Particulars | INR in lakhs | | |
|----------------------------|-----------------------------|-----------------------------|--------------------------|
| | Quarter ended 31.12.2025 | Quarter ended 31.03.2025 | Year ended 31.03.2025 |
| Revenues from operations | 3081 | 3507 | 14899 |
| Profit before tax | (732) | (1125) | (3483) |
| Profit for the period/year | (614) | (878) | (3071) |

- The Board of Directors of the Company have recommended a final dividend of INR 15.00 per share (150%) on 12 May 2026 for the financial year ended 31 March 2026. Final dividend is subject to approval of shareholders.

13 The Company in financial year 1979-80 had invested in Supercor Industries Limited, Nigeria ("Supercor"). Supercor suspended its operations from November 2015 and closed its offices because of which it has not prepared any financial statements since then. Therefore, the Company has been unable to incorporate the requisite financial information, if any, of Supercor in its consolidated financial statements as required under Section 129(3) of the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's investment in Supercor as at 31 March 2026 amounts to INR NIL (31 March 2025: INR NIL), after considering the provision for diminution in value of investments amounting to INR 143 lakhs (31 March 2025: INR 143 lakhs). On the basis of the request filed by the Company in earlier years, an intimation was received from Reserve Bank of India for suspension of the Unique Identification Number allotted to Supercor

14 The financial results of the following subsidiaries and step-down subsidiaries and Joint venture of the Company are included in the consolidated financial results for the quarter and year ended 31 March 2026:

| S.No | Name of the entity | Country | Relationship |
|------|---|--------------------------|-------------------------|
| 1 | BirlaNu International GmbH (formerly HIL International Limited) | Germany | Wholly owned Subsidiary |
| 2 | Parador Holding GmbH | Germany | Step-down Subsidiary |
| 3 | Parador GmbH | Germany | Step-down Subsidiary |
| 4 | Parador Parkettwerke GmbH | Austria | Step-down Subsidiary |
| 5 | Parador UK Limited | United Kingdom | Step-down Subsidiary |
| 6 | Pardor INC. (Incorporated on 24 January 2025) | United States of America | Step-down Subsidiary |
| 7 | Parador (Shanghai) Trading Co., Ltd. | China | Joint Venture |
| 8 | Clean Coats Private Limited (w.e.f 11 November 2025) | India | Wholly owned Subsidiary |

By order of the Board

Place: New Delhi
Date: 12 May 2026

Akshat Seth
Managing Director and
Chief Executive Officer
DIN: 10039820

Independent Auditor's Report

To the Board of Directors of BirlaNu Limited (Formerly known as HIL Limited) Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of BirlaNu Limited (Formerly known as HIL Limited) (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its joint venture for the year ended 31 March 2026, attached herewith, (in which are included financial results of erstwhile Crestia Polytech Private Limited, Topline Industries Private Limited, Aditya Poly Industries Private Limited, Aditya Polytechnic Private Limited and Prabhu Sainath Polymers Private Limited (together referred to as the "components")) being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of the other auditor on audited financial information of components and report of the other auditor on consolidated financial statements of a subsidiary, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the following entities

| S. No | Name of the component | Country | Relationship |
|-------|---|--------------------------|-------------------------|
| 01 | BirlaNu Limited (Formerly known as HIL Limited) | India | Parent |
| 02 | BirlaNu International GmbH (Formerly known as HIL International GmbH) | Germany | Wholly owned subsidiary |
| 03 | Parador Holding GmbH | Germany | Step-down subsidiary |
| 04 | Parador GmbH | Germany | Step-down subsidiary |
| 05 | Parador Parkettwerke GmbH | Germany | Step-down subsidiary |
| 06 | Parador UK Limited | United Kingdom | Step-down subsidiary |
| 07 | Parador INC. | United States of America | Step-down subsidiary |
| 08 | Parador (Shanghai) Trading Co., Ltd. | China | Joint Venture |
| 09 | Clean Coats Private Limited (w.e.f. 11 November 2025) | India | Wholly owned subsidiary |

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

Independent Auditor's Report (Continued)
BirlaNu Limited (Formerly known as HIL Limited)

- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net loss and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group and its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, along with the consideration of reports of the other auditors referred to in sub paragraph (a) and (b) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group including its joint venture in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and of its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group and of its joint venture are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint venture is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

Independent Auditor's Report (Continued)
BirlaNu Limited (Formerly known as HIL Limited)

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group and its joint venture to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial statements of such entities included in the consolidated annual financial results of which we are the independent auditor. For the other entities/components included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph (a) and (b) of the "Other Matters" paragraph in this audit report.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- a. The consolidated annual financial results include the audited financial information of the components, whose financial information reflect total assets (before consolidation adjustments) of INR 35,457.86 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of INR 29,358.60 lakhs,

Independent Auditor's Report (Continued)
BirlaNu Limited (Formerly known as HIL Limited)

total net loss after tax (before consolidation adjustments) of INR 2,220.22 lakhs and net cash inflows (before consolidation adjustments) of INR 90.41 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by other auditor. The other auditor's report on financial information of these components have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these components, is based solely on the report of such auditor and the procedures performed by us are as stated in paragraph above.

- b. The consolidated annual financial results include the audited financial results of six subsidiaries (including step down subsidiaries), whose financial statements reflect total assets (before consolidation adjustments) of INR 125,708.89 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of INR 128,676.40 lakhs and total net loss after tax (before consolidation adjustments) of INR 15,821.24 lakhs and net cash outflows (before consolidation adjustments) of INR 4,498.69 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by its independent auditor. The independent auditor's report on financial information of these entities have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditor and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

- c. The consolidated annual financial results include the unaudited financial information of one subsidiary, whose financial information reflect total assets (before consolidation adjustments) of INR 2,373.41 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of INR 2,049.01 lakhs, total net profit after tax (before consolidation adjustments) of INR 152.34 lakhs and net cash inflows (before consolidation adjustments) of INR 177.03 lakhs for the year ended on that date, as considered in the consolidated annual financial results. This unaudited financial information has been furnished to us by the Board of Directors. The consolidated annual financial results also include the Group's share of total net loss after tax of INR 5.88 lakhs for the year ended 31 March 2026, as considered in the consolidated annual financial results, in respect of one joint venture. This unaudited financial information has been furnished to us by the Board of Directors.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and joint venture is based solely on such financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial information are not material to the Group.

Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to the financial information certified by the Board of Directors.

- d. The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which

B S R and Co

Independent Auditor's Report (*Continued*)
BirlaNu Limited (Formerly known as HIL Limited)

were subject to limited review by us.

For **B S R and Co**
Chartered Accountants
Firm's Registration No.:128510W

Sulabh Kumar Kedia

Partner

Mumbai
12 May 2026

Membership No.: 066380
UDIN:26066380YAEJTL1373

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

INR in Lakhs

| Sl. No. | Particulars | Quarter ended | | | Year ended | |
|---------|--|---------------------------|------------|---------------------------|------------|------------|
| | | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | | Audited (refer note 5) | Unaudited | Audited (refer note 5) | Audited | Audited |
| 1 | Revenue from operations | 101013 | 85784 | 92891 | 373040 | 361523 |
| 2 | Other income | 975 | 1193 | 1004 | 5471 | 2948 |
| 3 | Total income (1+2) | 101988 | 86977 | 93895 | 378511 | 364471 |
| 4 | Expenses | | | | | |
| | a) Cost of materials consumed | 48991 | 44743 | 49203 | 186443 | 191295 |
| | b) Purchases of stock-in-trade | 9523 | 4926 | 7022 | 24058 | 19054 |
| | c) Changes in inventories of finished goods, stock-in-trade and work-in-progress | (1055) | (1168) | (2719) | 3663 | 1180 |
| | d) Employee benefits expense | 16700 | 14400 | 12738 | 58626 | 52903 |
| | e) Finance costs | 1782 | 1848 | 1657 | 6823 | 6824 |
| | f) Depreciation and amortisation expense | 3913 | 3771 | 3569 | 15140 | 14408 |
| | g) Other expenses | 27619 | 24161 | 24405 | 99294 | 91233 |
| | Total expenses | 107473 | 92681 | 95875 | 394047 | 376897 |
| 5 | Loss before share of (loss) / profit of equity accounted investee, exceptional items and tax for the period / year (3-4) | (5485) | (5704) | (1980) | (15536) | (12426) |
| 6 | Exceptional items (refer note 7) | 3941 | - | - | 3941 | 8189 |
| 7 | Loss before share of (loss) / profit of equity accounted investee and tax for the period / year (5+6) | (1544) | (5704) | (1980) | (11595) | (4237) |
| 8 | Share of loss of equity accounted investee (net of tax) (refer note 4) | 1 | (2) | (1) | (6) | (108) |
| 9 | Loss before tax (7+8) | (1543) | (5706) | (1981) | (11601) | (4345) |
| 10 | Tax expense / (benefit) | | | | | |
| | a) Current tax | (1443) | 37 | 524 | (89) | 2268 |
| | b) Deferred tax | 2135 | (440) | (34) | 444 | (3323) |
| | Total tax expense/ (benefit) | 692 | (403) | 490 | 355 | (1055) |
| 11 | Loss for the period / year (9-10) | (2235) | (5303) | (2471) | (11956) | (3290) |
| 12 | Other comprehensive (loss) / income (net of tax) | | | | | |
| | (i) Items that will not be reclassified subsequently to profit or loss | | | | | |
| | (a) Remeasurements of defined benefit (liabilities)/asset | 155 | 37 | (114) | 523 | (219) |
| | Income-tax relating to above item | (55) | (9) | 31 | (160) | 58 |
| | (b) Equity investments through other comprehensive income - net change in fair value | 2 | - | 7 | 2 | 7 |
| | Income-tax relating to above item | - | - | (1) | - | (1) |
| | (ii) Items that will be reclassified subsequently to profit or loss | | | | | |
| | (a) Exchange difference in translating financial statements of foreign operations | 363 | 153 | 862 | 3750 | 670 |
| | Other comprehensive income for the period / year (net of tax) | 465 | 181 | 785 | 4115 | 515 |
| 13 | Total comprehensive loss for the period / year (11+12) | (1770) | (5122) | (1686) | (7841) | (2775) |
| 14 | Loss attributable to: | | | | | |
| | Owners of the Company | (2235) | (5303) | (2471) | (11956) | (3290) |
| | Non-controlling interests | - | - | - | - | - |
| | Loss for the period / year | (2235) | (5303) | (2471) | (11956) | (3290) |
| 15 | Other comprehensive income attributable to: | | | | | |
| | Owners of the Company | 465 | 181 | 785 | 4115 | 515 |
| | Non-controlling interests | - | - | - | - | - |
| | Other comprehensive income for the period / year | 465 | 181 | 785 | 4115 | 515 |
| 16 | Total comprehensive loss attributable to: | | | | | |
| | Owners of the Company | (1770) | (5122) | (1686) | (7841) | (2775) |
| | Non-controlling interests | - | - | - | - | - |
| | Total comprehensive loss for the period / year | (1770) | (5122) | (1686) | (7841) | (2775) |
| 17 | Paid up equity share capital (Face value INR 10 per share) | 757 | 757 | 757 | 757 | 757 |
| 18 | Other equity | | | | 110281 | 120388 |
| 19 | Earnings per share (not annualised for the quarter) (Face value of INR 10 per share) | | | | | |
| | Basic (INR) | (29.64) | (70.32) | (32.77) | (158.55) | (43.63) |
| | Diluted (INR) | (29.64) | (70.32) | (32.77) | (158.55) | (43.63) |

BALANCE SHEET

INR in Lakhs

| Sl. No. | Particulars | Consolidated | |
|--|---------------|---------------|------------|
| | | As at | As at |
| | | 31.03.2026 | 31.03.2025 |
| | | Audited | Audited |
| I ASSETS | | | |
| Non-current assets | | | |
| a) Property, plant and equipment | 138489 | 132282 | |
| b) Capital work-in-progress | 3994 | 5500 | |
| c) Investment property | 603 | 1881 | |
| d) Goodwill | 28157 | 22963 | |
| e) Other intangible assets | 15844 | 11320 | |
| f) Intangible assets under development | 45 | 152 | |
| g) Equity accounted investee (refer note 4) | - | - | |
| h) Financial assets | | | |
| (i) Investments | 43 | 41 | |
| (ii) Trade receivables | 34 | 20 | |
| (iii) Loans | 3084 | 2693 | |
| (iv) Other financial assets | 1970 | 2365 | |
| i) Deferred tax assets (net) | 36 | 601 | |
| j) Non-current tax assets (net) | 1589 | 417 | |
| k) Other non-current assets | 2293 | 1615 | |
| Total non-current assets | 196181 | 181850 | |
| Current assets | | | |
| a) Inventories | 68657 | 68324 | |
| b) Financial assets | | | |
| (i) Trade receivables | 20685 | 19957 | |
| (ii) Cash and cash equivalents | 4893 | 7629 | |
| (iii) Bank balances other than (ii) above | 609 | 451 | |
| (iv) Other financial assets | 2823 | 4480 | |
| c) Current tax assets (net) | 268 | 540 | |
| d) Other current assets | 9868 | 9337 | |
| Non-current assets classified as held for sale | 3108 | - | |
| Total current assets | 110911 | 110718 | |
| TOTAL ASSETS | 307092 | 292568 | |
| II EQUITY AND LIABILITIES | | | |
| Equity | | | |
| a) Equity share capital | 757 | 757 | |
| b) Other equity | 110281 | 120388 | |
| Equity attributable to the owners of the Company | 111038 | 121145 | |
| Non-controlling interest | - | - | |
| Total equity | 111038 | 121145 | |
| Liabilities | | | |
| Non-current liabilities | | | |
| a) Financial liabilities | | | |
| (i) Borrowings | 30100 | 25655 | |
| (ii) Lease liabilities | 23068 | 22163 | |
| (iii) Other financial liabilities | 1312 | - | |
| b) Provisions | 4398 | 3,859 | |
| c) Deferred tax liabilities (net) | 7566 | 5,633 | |
| d) Other non-current liabilities | 596 | 532 | |
| Total non-current liabilities | 67040 | 57842 | |
| Current liabilities | | | |
| a) Financial liabilities | | | |
| (i) Borrowings | 55133 | 45343 | |
| (ii) Lease liabilities | 2868 | 2787 | |
| (iii) Trade payables | | | |
| Total outstanding dues of micro enterprises and small enterprises; and | 6429 | 2766 | |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 37594 | 40051 | |
| (iv) Other financial liabilities | 18142 | 15598 | |
| b) Other current liabilities | 4367 | 4274 | |
| c) Provisions | 4179 | 2600 | |
| d) Current tax liabilities (net) | 302 | 162 | |
| Total current liabilities | 129014 | 113581 | |
| TOTAL EQUITY AND LIABILITIES | 307092 | 292568 | |

Contd.....

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

INR in Lakhs

| Particulars | For the year ended | |
|--|--------------------|---------------|
| | 31.03.2026 | 31.03.2025 |
| | Audited | Audited |
| A Cash flows from operating activities | | |
| Profit / (loss) for the period (before tax) | (11601) | (4345) |
| <i>Adjustments for:</i> | | |
| Depreciation and amortisation expense | 15140 | 14408 |
| Rental income from investment property | (526) | (565) |
| Provision for impairment of receivables, advances and other assets, net | 843 | 305 |
| Liabilities no longer required written back | (126) | (137) |
| Bad debts written off | 36 | 90 |
| Provision for diminution in value of investments | 112 | - |
| Net loss on sale of property, plant and equipment | - | 301 |
| Unrealised foreign exchange fluctuations, net | (2806) | (548) |
| Net gain on sale of non-current assets held for sale | (4625) | (8189) |
| Share of loss of equity accounted investee | 6 | 108 |
| Financial assets measured at FVTPL-net change in fair value | 1721 | 875 |
| Net gain on sale of current investments, net | (12) | (18) |
| Employee share based payment expense | (2) | 333 |
| Finance costs | 6823 | 6824 |
| Interest income | (244) | (222) |
| Interest income on tax refunds | (104) | (4) |
| Dividend income | (1) | - |
| Operating profit before working capital adjustments | 4634 | 9188 |
| <i>Working capital adjustments:</i> | | |
| Decrease in inventories | 4808 | 6295 |
| Increase in trade receivables | (510) | (3772) |
| Decrease / (Increase) in other financial assets | 2285 | (411) |
| Decrease / (Increase) in other assets | 223 | (2184) |
| (Decrease) / Increase in trade payables | (2199) | 191 |
| Increase / (Decrease) in other financial liabilities | 1439 | (723) |
| Increase / (Decrease) in provisions | 1785 | (465) |
| (Decrease) / Increase in other liabilities | (183) | 1718 |
| Cash generated from operating activities | 12282 | 9837 |
| Income-tax paid (net of refund) | (427) | (1628) |
| Net cash generated from operating activities (A) | 11855 | 8209 |
| B Cash flows from investing activities | | |
| Acquisition of property, plant and equipment | (9225) | (12353) |
| Proceeds from sale of investment property | 280 | - |
| Proceeds from sale of property, plant and equipment | 4828 | 7605 |
| Advance for sale of non-current asset held for sale | 11 | 87 |
| Proceeds from sale of mutual funds | 8812 | 31896 |
| Purchase of mutual funds | (8799) | (21652) |
| Purchase of shares in subsidiary | (11322) | (11052) |
| Interest received | 235 | 208 |
| Dividends received | 1 | - |
| Bank balances not considered as cash and cash equivalents (net) | (169) | (616) |
| Loans repayment receipt | 97 | 68 |
| Rent received from long-term investment in properties | 526 | 565 |
| Net cash used in investing activities (B) | (14725) | (5244) |
| C Cash flows from financing activities* | | |
| Repayment of long-term borrowings | (7033) | (11765) |
| Receipts of long-term borrowings | 12138 | 6011 |
| Receipts of short-term borrowings (net) | 3622 | 6803 |
| Finance costs | (5342) | (5166) |
| Interest on lease liabilities | (1525) | (1443) |
| Repayment of lease liabilities | (2725) | (1751) |
| Dividend paid on equity shares | (2265) | (1700) |
| Net cash used in financing activities (C) | (3130) | (9011) |
| Net decrease in cash and cash equivalents (A+B+C) | (6000) | (6046) |
| Cash and cash equivalents at the beginning of the year | 7629 | 13459 |
| Cash and cash equivalents through acquisition | 2216 | 46 |
| Effect of changes in foreign currency fluctuation on cash and cash equivalents | 1048 | 170 |
| Cash and cash equivalents at the end of the year | 4893 | 7629 |

* Changes in liabilities arising from financing activities:

| Particulars | INR in Lakhs | | | |
|-----------------------|------------------------|-------------------|------------------|------------------------|
| | As at 01 April 2025 | Cash flow changes | Non-cash changes | As at 31 March 2026 |
| Long-term borrowings | 33752 | 5106 | 2619 | 41476 |
| Short-term borrowings | 37247 | 3622 | 2888 | 43757 |
| Lease liabilities | 24950 | (4250) | 5236 | 25936 |

| Particulars | INR in Lakhs | | | |
|-----------------------|------------------------|-------------------|------------------|------------------------|
| | As at 01 April 2024 | Cash flow changes | Non-cash changes | As at 31 March 2025 |
| Long-term borrowings | 35868 | (5753) | 3637 | 33752 |
| Short-term borrowings | 18914 | 6803 | 11530 | 37247 |
| Lease liabilities | 22818 | (3194) | 5326 | 24950 |

Contd.....

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

INR in Lakhs

| Sl. No. | Particulars | Quarter ended | | | Year ended | |
|----------|--|---------------------------|------------|---------------------------|------------|------------|
| | | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | | Audited (refer note 5) | Unaudited | Audited (refer note 5) | Audited | Audited |
| 1 | Segment revenue (Revenue / Income from segments) | | | | | |
| (a) | Roofs | 27467 | 23220 | 25405 | 113931 | 113414 |
| (b) | Walls | 16074 | 15595 | 14078 | 60960 | 53873 |
| (c) | Pipes & Construction chemicals | 20280 | 16715 | 18535 | 69234 | 71435 |
| (d) | Floors | 37122 | 30229 | 34776 | 128653 | 122565 |
| (e) | Others | 116 | 82 | 146 | 605 | 560 |
| | Total | 101059 | 85841 | 92940 | 373383 | 361847 |
| | Less: Inter-segment revenue | 46 | 57 | 49 | 343 | 324 |
| | Total Revenue / Income | 101013 | 85784 | 92891 | 373040 | 361523 |
| 2 | Segment results Profit before tax from segments | | | | | |
| (a) | Roofs | 1882 | 1383 | 1448 | 10426 | 10877 |
| (b) | Walls | 763 | 576 | 596 | 2657 | 2660 |
| (c) | Pipes & Construction chemicals | 827 | (1296) | (1328) | (3205) | (4786) |
| (d) | Floors | (5954) | (3688) | (459) | (14293) | (9544) |
| (e) | Others | 2 | (164) | 42 | (75) | (47) |
| | Total | (2480) | (3189) | 299 | (4490) | (840) |
| | Less: | | | | | |
| | i) Interest | 641 | 667 | 497 | 2378 | 2193 |
| | ii) Other unallocable expenditure net-off unallocable income | (1578) | 1850 | 1783 | 4733 | 1312 |
| | Total profit / (loss) before tax | (1543) | (5706) | (1981) | (11601) | (4345) |
| 3 | Segment assets | | | | | |
| (a) | Roofs | 49181 | 49980 | 53341 | 49181 | 53341 |
| (b) | Walls | 47304 | 48695 | 47085 | 47304 | 47085 |
| (c) | Pipes & Construction chemicals | 73627 | 74606 | 61514 | 73627 | 61514 |
| (d) | Floors | 125695 | 128120 | 119022 | 125695 | 119022 |
| (e) | Others | 2279 | 2338 | 2733 | 2279 | 2733 |
| (f) | Unallocated | 9006 | 6886 | 8873 | 9006 | 8873 |
| | Total assets | 307092 | 310625 | 292568 | 307092 | 292568 |
| 4 | Segment liabilities | | | | | |
| (a) | Roofs | 18197 | 14021 | 19047 | 18197 | 19047 |
| (b) | Walls | 10467 | 11705 | 9294 | 10467 | 9294 |
| (c) | Pipes & Construction chemicals | 36708 | 32643 | 27292 | 36708 | 27292 |
| (d) | Floors | 93320 | 90054 | 77734 | 93320 | 77734 |
| (e) | Others | 86 | 75 | 133 | 86 | 133 |
| (f) | Unallocated | 37276 | 49371 | 37923 | 37276 | 37923 |
| | Total liabilities | 196054 | 197869 | 171423 | 196054 | 171423 |

Note: During the year ended 31 March 2026, the Company has changed the names of the reporting segments from Roofing Solutions to Roofs, Building Solutions to Walls, Polymer Solutions to Pipes & Construction Chemicals and Flooring Solutions to Floors. There is no change in the composition of these segments as compared to earlier periods.

Notes:

- The financial results of BirlaNu Limited (formerly HIL Limited) ("the Company" or "the Holding Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group"), and its joint venture have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above results for the quarter and year ended 31 March 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12 May 2026. The statutory auditors have expressed an unmodified audit opinion on these results.
- The Board of Directors of the Holding Company have recommended a final dividend of INR 15.00 per share (150%) on 12 May 2026 for the financial year ended 31 March 2026. Final dividend is subject to approval of shareholders.
- The Holding Company in financial year 1979-80 had invested in Supercor Industries Limited, Nigeria ("Supercor"). Supercor suspended its operations from November 2015 and closed its offices because of which it has not prepared any financial statements since then. Therefore, the Holding Company has been unable to incorporate the requisite financial information, if any, of Supercor in its consolidated financial statements as required under Section 129(3) of the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Holding Company's investment in Supercor as at the reporting periods presented amounts to INR NIL, after considering the provision for diminution in value of investments amounting to INR 143 lakhs. On the basis of the request filed by the Holding Company in earlier years, an intimation was received from Reserve Bank of India for suspension of the Unique Identification Number allotted to Supercor.
- The consolidated figures for the quarters ended 31 March 2026 and 31 March 2025 as reported in these financial results are the balancing figures between audited consolidated figures in respect of the previous full financial years and the published unaudited year to date consolidated figures upto the third quarter of the respective financial years. Also, consolidated figures upto the end of the third quarter were only reviewed and not subjected to audit.
- The audited standalone financial results, for the quarter and year ended 31 March 2026 can be viewed on the websites of the Company, National Stock Exchange of India Limited (NSE) and BSE Ltd (BSE) at www.birlanu.com, www.nseindia.com and www.bseindia.com respectively. Information of audited standalone financial results of the Company in terms of Regulation 47(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

INR in Lakhs

| Particulars | Quarter ended | | | Year ended | |
|---|---------------|------------|------------|------------|------------|
| | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| Revenue from operations | 62505 | 55047 | 58115 | 242653 | 238958 |
| Profit / (Loss) before tax (including exceptional items) | (2316) | 48 | (1172) | (1264) | 6456 |
| Profit / (Loss) for the period / year after tax | (2488) | 346 | (993) | (1404) | 5359 |
| Other comprehensive (loss) for the period / year | (82) | 25 | (77) | (27) | (73) |
| Total comprehensive income / (loss) for the period / year | (2570) | 371 | (1070) | (1431) | 5286 |

- Certain assets of the Holding company classified under Assets held for sale category have been sold during the year ended 31 March 2025 and 31 March 2026. Profit arising on such sale amounting to INR 8189 Lakhs and INR 3941 Lakhs for the year ended 31 March 2025 and for the quarter and year ended 31 March 2026 respectively, is presented as an exceptional item in the above results.
 - On 21 November 2025, the Government of India notified the four Labour Codes - the Code on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020, the Occupational Safety, Health and Working Conditions Code 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to change in regulations. The Group has assessed and accounted the incremental impact of these changes of INR 434 lakhs during the quarter ended 31 December 2025 and year ended 31 March 2026 based on the information to the extent available in accordance with the guidance provided by the Institute of Chartered Accountants of India. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
 - On 07 November 2025, the Holding Company had entered into a Share purchase agreement (SPA) with shareholders of Clean Coats Private Limited ('Clean Coats') for purchase of the shares of Clean Coats at a total purchase consideration of INR 11,322 lakhs. Post completion of the agreed closing conditions, the Holding Company obtained control over the Clean Coats and consolidated in it's books of account effective 11 November 2025. Consequent to the acquisition, the business of Clean Coats has been grouped under pipes and construction chemicals segment of the Group.
 - Pursuant to the provisions of Sections 230 and 233, and all other applicable provisions, if any, of the Companies Act, 2013, and in accordance with the enabling provisions of the Memorandum of Association and Articles of Association of Clean Coats Private Limited (herein after referred to as the 'Transferor Company'), and BirlaNu Limited (formerly known as 'HIL Limited') (herein after referred to as the 'Transferee Company'), and after securing the required approvals from the Board of Directors in their meetings held on 13 February 2026, subject to the requisite approval of the shareholders / creditors of the respective Companies, the transferor companies and transferee company have filed the necessary 'Company Applications' seeking approval of the Scheme of Amalgamation of the Transferor Company with the Transferee Company before the Hon'ble National Company Law Tribunal ('NCLT'), the Mumbai Bench and the Hyderabad Bench. Hon'ble NCLT Mumbai bench and Hyderabad bench, through its order dated 07 May 2026 and 29 April 2026 respectively dispensed with the requirement of holding shareholders and creditors meeting. Company is in the process initiating the further proceedings.
 - The Kolkata Bench of the National Company Law Tribunal ("NCLT") vide its order dated 10 March 2026, has approved the Scheme of Amalgamation (the "Scheme") of Crestia Polytech Private Limited, Topline Industries Private Limited, Aditya Poly Industries Private Limited, Aditya Polytechnic Private Limited and Prabhu Sainath Polymers Private Limited (together referred to as transferor companies) with the Company with an appointed date of 05 April 2024, under sections 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules framed thereunder. The said Scheme has become effective from 10 March 2026 on compliance of all the conditions precedent mentioned therein. Consequently, the transferor companies got amalgamated with the Holding Company w.e.f. 05 April 2024. The transferor companies are engaged in the business of manufacturing and trading of various types of pipes and fittings, water storage injections, molding items etc.
- The amalgamated entity is under common control and thus, the accounting of the said amalgamation has been done applying Pooling of interest method as prescribed in Appendix C of Ind AS 103 'Business Combinations' with effect from 5 April 2024 since the Company has acquired control over transferor companies on 5 April 2024.
- Pursuant to the BirlaNu Limited Employee Stock Options Scheme 2019, the Nomination and Remuneration Committee has approved the grant of 110131 options during the quarter ended 31 March 2026 to eligible employees. These options are fair valued by the Company based on the valuation report from an independent valuer.
 - The financial results of the following subsidiaries and step-down subsidiaries and Joint venture of the Holding Company are included in the consolidated financial results for the quarter and year ended 31 March 2026.

| S.No | Name of the entity | Country | Relationship |
|------|---|--------------------------|-------------------------|
| 1 | BirlaNu International GmbH (formerly HIL International Limited) | Germany | Wholly owned Subsidiary |
| 2 | Parador Holding GmbH | Germany | Step-down Subsidiary |
| 3 | Parador GmbH | Germany | Step-down Subsidiary |
| 4 | Parador Parkettwerke GmbH | Austria | Step-down Subsidiary |
| 5 | Parador UK Limited | United Kingdom | Step-down Subsidiary |
| 6 | Parador INC. (Incorporated on 24 January 2025) | United States of America | Step-down Subsidiary |
| 7 | Parador (Shanghai) Trading Co., Ltd. | China | Joint Venture |
| 8 | Clean Coats Private Limited (w.e.f 11 November 2025) | India | Wholly owned Subsidiary |

By order of the Board

Akshat Seth
Managing Director and
Chief Executive Officer
DIN: 10039820



May 12, 2026

To
BSE Limited
P.J. Towers, Dalal Street
Mumbai – 400 001
Scrip Code: 509675
Through: BSE Listing Centre

To
National Stock Exchange of India Limited
5th Floor, Exchange Plaza, Bandra (E),
Mumbai – 400 051
Scrip Symbol: BIRLANU
Through: NEAPS

Subject: - Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations, 2015).

Dear Sir/Madam,

We hereby confirm that the Statutory Auditors of the Company, M/s. B S R and Co, Chartered Accountants (Firm Registration No. 128510W) have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the year ended March 31, 2026.

The declaration is given in compliance with Regulation 33(3)(d) of SEBI Listing Regulations, 2015 as amended and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on record.

Yours faithfully,
For **BirlaNu Limited**
(formerly HIL Limited)

Ajay Kapadia
Chief Financial Officer

PIPES CONSTRUCTION CHEMICALS PUTTY ROOFS WALLS FLOORS

BirlaNu Limited (formerly HIL Limited)

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Registered Office: Office No.1 & 2, L7 Floor, SLN Terminus, Sy. No.133,

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