Ref: BIRLANU/SE/2026-27/28

August 6, 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
Ref: Disclosure under Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable Regulations, if any, of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its meeting held today, i.e., August 6, 2026 inter-alia, considered and approved unaudited standalone and consolidated financial results of the Company for the quarter ended June 30, 2026.

A copy of the said financial results is enclosed along with limited review reports issued by M/s. B S R and Co, Chartered Accountants (FRN-128510W), Statutory Auditors of the Company.

Further, the Board of Directors of the Company at the said meeting, inter-alia, considered and approved setting up of a new Fibre Cement Board plant at Hyderabad, Telangana as a part of greenfield expansion plans of the Company. The details required under Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations read with SEBI Master Circular Ref. No. HO/49/14/14(7)2025-CFDPOD2/I/ 3762/ 2026 dated January 30, 2026 are enclosed as "Annexure I".

The meeting of Board of Directors commenced at 12:00 noon IST and concluded at 1:25 pm IST.

The above disclosure is also available on the Company's website at www.birlanu.com.

Kindly take the same on record.

Yours faithfully,
For BirlaNu Limited
(formerly HIL Limited)

NIDHI BISARIA
Digitally signed by NIDHI BISARIA
Date: 2026.08.06 13:38:56 +05'30'

Nidhi Bisaria
Company Secretary & Compliance Officer
Membership No. F5634
Encl. as stated

birlanu

Annexure-I

Capacity Addition through setting up of a new Fibre Cement Board plant at Hyderabad, Telangana		
a.	**Existing capacity**	1,32,000 metric tons per annum
b.	**Existing capacity utilization**	80% of the total capacity on annualised basis
c.	**Proposed capacity addition**	72,000 metric tons boards per annum
d.	**Period within which the proposed capacity is to be added**	24 months
e.	**Investment required**	An estimated investment of ₹ 167 crore for: (i) setting up a greenfield Fibre Cement Board manufacturing facility including expenses related to the plant setup and other infrastructure; and (ii) cost of acquisition of land parcel intended to accommodate Fibre Cement Board manufacturing facility and future expansion plans of the Company.
f.	**Mode of Financing**	Internal accruals and borrowings
g.	**Rationale**	To strategically scale operations, expanding premium product lines, and achieving competitive advantage through enhanced market accessibility.

B S R and Co
Chartered Accountants

Salarpuria Knowledge City, Orwell
B Wing, 6th Floor, Unit-3, Sy No. 83/1
Plot No. 02, Raidurg
Hyderabad – 500 081, India
Telephone + 91 407 182 2000
Fax + 91 407 182 2399

Limited Review Report on unaudited standalone financial results of BirlaNu Limited (Formerly HIL Limited) for the quarter ended 30 June 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of BirlaNu Limited (Formerly HIL Limited)

1. We have reviewed the accompanying Statement of unaudited standalone financial results of BirlaNu Limited (Formerly HIL Limited) (hereinafter referred to as "the Company") for the quarter ended 30 June 2026 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity",* issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it

Principal Office:

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

contains any material misstatement.

For **B S R and Co**

Chartered Accountants

Firm's Registration No.:128510W

Sulabh Kumar Kedia

Digitally signed by Sulabh Kumar Kedia
Date: 2026.08.06 13:14:14 +05'30'

Sulabh Kumar Kedia

Partner

Membership No.: 066380

UDIN:26066380DHSCIP4012

Mumbai

06 August 2026

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

INR in Lakhs

Sl.No.	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited (Refer note 4)	Unaudited (Refer note 8)	Audited
1	Revenue from operations	82432	62505	74918	242653
2	Other income (refer note 6)	901	1716	2174	8492
3	Total income (1+2)	83333	64221	77092	251145
4	Expenses				
	a) Cost of materials consumed	38898	32046	37078	123386
	b) Purchases of stock-in-trade	3559	8306	3831	19885
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	6366	(3552)	6362	3336
	d) Employee benefits expense	5876	5317	5856	22741
	e) Finance costs	830	935	922	3608
	f) Depreciation and amortisation expense	2181	2269	2128	8753
	g) Other expenses	18901	17737	18244	67221
	Total expenses	76611	63058	74421	248930
5	Profit before tax and exceptional items for the period / year (3-4)	6722	1163	2671	2215
6	Exceptional items (Refer note 5)	-	(3479)	-	(3479)
7	Profit / (Loss) before tax for the period / year (5+6)	6722	(2316)	2671	(1264)
8	Tax expense / (benefit)				
	a) Current tax	3351	(1367)	1633	(19)
	b) Deferred tax	(1598)	1539	(930)	159
	Total tax expense	1753	172	703	140
9	Profit / (Loss) for the period / year (7-8)	4969	(2488)	1968	(1404)
10	Other comprehensive income/ (loss) (net of tax)				
	Items that will not be reclassified subsequently to profit or loss				
	(a) Remeasurements of defined benefit (liabilities)/assets	-	(113)	-	(39)
	Income-tax relating to above item	-	29	-	10
	(b) Equity investments through other comprehensive income - net change in fair value	-	2	-	2
	Income-tax relating to above item	-	-	-	-
	Other comprehensive income / (loss) for the period / year (net of tax)	-	(82)	-	(27)
11	Total comprehensive income/ (loss) for the period / year (9+10)	4969	(2570)	1968	(1431)
12	Paid up equity share capital (Face value of INR 10 per share)	757	757	757	757
13	Other equity				118544
14	Earnings per equity share (not annualised for the quarter) (Face value of INR 10 per share)				
	Basic (INR)	65.89	(32.99)	26.10	(18.62)
	Diluted (INR)	65.89	(32.99)	26.10	(18.62)

Notes:

1 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.

2 The above results for the quarter ended 30 June 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 06 August 2026. The statutory auditors have expressed an unmodified review opinion on these results.

3 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.

4 The standalone figures for the quarter ended 31 March 2026 as reported in these financial results are the balancing figures between audited standalone figures in respect of the full previous financial year and the unaudited year to date standalone figures upto the third quarter of the previous financial year. Also, standalone figures upto the end of the third quarter were only reviewed and not subjected to audit.

5 Exceptional items include:

INR in Lakhs

	Quarter ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Un audited	Audited (Refer note 4)	Un audited	Audited
a) Gain on sale of non-current assets held for sale (refer note (a) below)	-	3,941	-	3,941
b) Provision for diminution in value of investment in subsidiary (refer note (b) below)	-	(7,420)	-	(7,420)
	-	(3,479)	-	(3,479)

Notes:

(a) Certain assets of the Company classified under Assets held for sale category have been sold during the quarter and year ended 31 March 2026. Profit arising on such sale amounting to INR 3941 Lakhs for the year ended 31 March 2026, is presented as an exceptional item in the financial results.

(b) During the quarter and year ended 31 March 2026, 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 financial results.

6 Other income for the quarter and year ended 31 March 2026 includes dividend received from the subsidiary company i.e., Clean Coats Private Limited amounting to INR 502 lakhs and INR 2175 lakhs, respectively.

7 Pursuant to the provisions of Sections 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013, read with the applicable rules made thereunder, the proposed Scheme of Amalgamation of Clean Coats Private Limited ("Transferor Company") with BirlaNu Limited, formerly known as HIL Limited ("Transferee Company") ("Scheme"), was approved by the respective Boards of Directors of the Transferor Company and the Transferee Company at their meetings held on 13 February 2026. Thereafter, the Transferor Company and the Transferee Company filed the requisite company applications before their respective jurisdictional benches of the Hon'ble National Company Law Tribunal ("NCLT"), namely, the Mumbai Bench and the Hyderabad Bench, seeking appropriate directions in relation to the Scheme, including dispensation from convening the meetings of their respective shareholders and creditors. The Hon'ble NCLT, Hyderabad Bench, by its order dated 29 April 2026, and the Hon'ble NCLT, Mumbai Bench, by its order dated 7 May 2026, dispensed with the requirement of convening the meetings of the respective shareholders and creditors of the Transferor Company and the Transferee Company, as applicable.

Subsequently, the Transferor Company and the Transferee Company filed their respective company petitions before the Hon'ble NCLT, Mumbai Bench and Hyderabad Bench, seeking sanction of the Scheme.The Hon'ble NCLT, Hyderabad Bench, has admitted the company petition filed by the Transferee Company and listed the matter for further consideration on 13 August 2026. Further, the Hon'ble NCLT, Mumbai Bench, has admitted the company petition filed by the Transferor Company and fixed the matter for final hearing on 1 October 2026.

The Scheme remains subject to the sanction of the respective benches of the Hon'ble NCLT and receipt of such other regulatory, statutory and governmental approvals as may be applicable.

8 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 figures included in the standalone financial results for the quarter ended 30 June 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:

INR in lakhs

Particulars	Quarter ended 30.06.2025
Revenues from operations	3730
Loss before tax	(1117)
Loss for the period	(817)

9 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 30 June 2026 amounts to INR NIL (31 March 2026: INR NIL), after considering the provision for diminution in value of investments amounting to INR 143 lakhs (31 March 2026: 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

10 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 ended 30 June 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.	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 Digitally signed by AKSHAT SETH Date: 2026.08.06 13:07:23 +05'30'

Akshat Seth
Managing Director and
Chief Executive Officer
DIN: 10039820

Place: New Delhi
Date: 06 August 2026

B S R and Co
Chartered Accountants

Salarpuria Knowledge City, Orwell
B Wing, 6th Floor, Unit-3, Sy No. 83/1
Plot No. 02, Raidurg
Hyderabad – 500 081, India
Telephone + 91 407 182 2000
Fax + 91 407 182 2399

Limited Review Report on unaudited consolidated financial results of BirlaNu Limited (formerly HIL Limited) for the quarter ended 30 June 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of BirlaNu Limited (formerly HIL Limited)

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of BirlaNu Limited (formerly HIL Limited) (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net loss after tax and total comprehensive income of its joint venture for the quarter ended 30 June 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S.No	Name of the entity	Country	Relationship
01	BirlaNu Limited (formerly HIL Limited)	India	Parent
02	BirlaNu International GmbH (formerly HIL International Limited)	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

5. Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the interim financial results of six subsidiaries (including step down subsidiaries) included in the Statement, whose interim financial results reflects total revenues (before consolidation adjustments) of Rs. 34,167.15 lakhs, total net loss after tax (before consolidation adjustments) of Rs. 3,961.19 lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 3,961.19 lakhs, for the quarter ended 30 June 2026, as considered in the Statement. These interim financial results have been reviewed by other auditor whose report have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries (including step down subsidiaries), is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of this matter.

8. The Statement includes the interim financial results of one subsidiary which has not been reviewed, whose interim financial results reflect total revenues (before consolidation adjustments) of Rs. 933.26 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 11.93 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 11.93 lakhs, for the quarter ended 30 June 2026, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs. 0.48 lakhs and total comprehensive loss of Rs. 0.48 lakhs for the quarter ended 30 June 2026 as considered in the Statement, in respect of one joint venture, based on its interim financial results which has not been reviewed. According to the information and explanations given to us by the Parent's management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter.

For **B S R and Co**

Chartered Accountants

Firm's Registration No.:128510W

Sulabh Kumar Kedia

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Date: 2026.08.06 13:14:51 +05'30'

Sulabh Kumar Kedia

Partner

Membership No.: 066380

UDIN:26066380WHRLGJ3339

Mumbai

06 August 2026

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

INR in Lakhs

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited (refer note 4)	Unaudited	Audited
1	Revenue from operations	117402	101013	105228	373040
2	Other income	709	975	1939	5471
3	Total income (1+2)	118111	101988	107167	378511
4	Expenses				
	a) Cost of materials consumed	57524	48991	52609	186443
	b) Purchases of stock-in-trade	4595	9523	4840	24058
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	4606	(1055)	4883	3663
	d) Employee benefits expense	15534	16700	13903	58626
	e) Finance costs	1653	1782	1689	6823
	f) Depreciation and amortisation expense	3813	3913	3700	15140
	g) Other expenses	27848	27619	25024	99294
	Total expenses	115573	107473	106648	394047
5	Profit/(loss) before share of (loss) / profit of equity accounted investee, exceptional items and tax for the period / year (3-4)	2538	(5485)	519	(15536)
6	Exceptional items (refer note 6)	-	3941	-	3941
7	Profit/(loss) before share of (loss) / profit of equity accounted investee and tax for the period / year (5+6)	2538	(1544)	519	(11595)
8	Share of loss of equity accounted investee (net of tax) (refer note 3)	-	1	(1)	(6)
9	Profit/(loss) before tax (7+8)	2538	(1543)	518	(11601)
10	Tax expense / (benefit)				
	a) Current tax	3351	(1443)	1637	(89)
	b) Deferred tax	(1753)	2135	(987)	444
	Total tax expense	1598	692	650	355
11	Profit /(loss) for the period / year (9-10)	940	(2235)	(132)	(11956)
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	-	523
	Income-tax relating to above item	-	(55)	-	(160)
	(b) Equity investments through other comprehensive income - net change in fair value	-	2	-	2
	Income-tax relating to above item	-	-	-	-
	(ii) Items that will be reclassified subsequently to profit or loss				
	(a) Exchange difference in translating financial statements of foreign operations	(163)	363	2298	3750
	Other comprehensive income/(loss) for the period / year (net of tax)	(163)	465	2298	4115
13	Total comprehensive income/(loss) for the period / year (11+12)	777	(1770)	2166	(7841)
14	Profit/(loss) attributable to:				
	Owners of the Company	940	(2235)	(132)	(11956)
	Non-controlling interests	-	-	-	-
	Profit/(loss) for the period / year	940	(2235)	(132)	(11956)
15	Other comprehensive income/(loss) attributable to:				
	Owners of the Company	(163)	465	2298	4115
	Non-controlling interests	-	-	-	-
	Other comprehensive income/(loss) for the period / year	(163)	465	2298	4115
16	Total comprehensive income/(loss) attributable to:				
	Owners of the Company	777	(1770)	2166	(7841)
	Non-controlling interests	-	-	-	-
	Total comprehensive income/(loss) for the period / year	777	(1770)	2166	(7841)
17	Paid up equity share capital (Face value INR 10 per share)	757	757	757	757
18	Other equity				110281
19	Earnings per share (not annualised for the quarter) (Face value of INR 10 per share)				
	Basic (INR)	12.47	(29.64)	(1.75)	(158.55)
	Diluted (INR)	12.47	(29.64)	(1.75)	(158.55)

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

INR in Lakhs

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited (refer note 4)	Unaudited	Audited
1	**Segment revenue**				
	(Revenue / Income from segments)				
(a)	Roofs	51650	27467	44179	113931
(b)	Walls	15636	16074	13765	60960
(c)	Pipes & Construction chemicals	15910	20280	16754	69234
(d)	Floors	34128	37122	30433	128653
(e)	Others	175	116	221	605
	Total	117499	101059	105352	373383
	Less: Inter-segment revenue	97	46	124	343
	Total Revenue / Income	117402	101013	105228	373040
2	**Segment results**				
	Profit / (loss) before tax from segments				
(a)	Roofs	8968	1882	5892	10426
(b)	Walls	845	763	298	2657
(c)	Pipes & Construction chemicals	(534)	827	(1461)	(3205)
(d)	Floors	(3741)	(5954)	(1795)	(14293)
(e)	Others	68	2	61	(75)
	Total	5606	(2480)	2995	(4490)
	Less:				
	i) Interest	736	641	525	2378
	ii) Other unallocable expenditure net-off unallocable income	2332	(1578)	1952	4733
	Total profit / (loss) before tax	2538	(1543)	518	(11601)
3	**Segment assets**				
(a)	Roofs	40756	49181	49579	49181
(b)	Walls	48019	47304	46951	47304
(c)	Pipes & Construction chemicals	73639	73627	60639	73627
(d)	Floors	126150	125695	124971	125695
(e)	Others	2241	2279	2708	2279
(f)	Unallocated	10581	9006	8617	9006
	Total assets	301386	307092	293465	307092
4	**Segment liabilities**				
(a)	Roofs	18413	18197	17562	18197
(b)	Walls	10956	10467	9560	10467
(c)	Pipes & Construction chemicals	16156	36708	25062	36708
(d)	Floors	94131	93320	81792	93320
(e)	Others	117	86	79	86
(f)	Unallocated	49717	37276	36133	37276
	Total liabilities	189490	196054	170188	196054

Notes:

1 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.

2 The above results for the quarter ended 30 June 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 06 August 2026. The statutory auditors have expressed an unmodified review opinion on these results.

3 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.

4 The consolidated figures for the quarter ended 31 March 2026 as reported in these consolidated financial results are the balancing figures between audited consolidated figures in respect of the previous full financial year and the published unaudited year to date consolidated figures upto the third quarter of the previous financial year. Also, consolidated figures upto the end of the third quarter were only reviewed and not subjected to audit.

5 The audited standalone financial results, for the quarter ended 30 June 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 reviewed 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
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited (refer note 4)	Unaudited	Audited
Revenue from operations	82432	62505	74918	242653
Profit / (Loss) before tax (including exceptional items)	6722	(2316)	2671	(1264)
Profit / (Loss) for the period / year after tax	4969	(2488)	1968	(1404)
Other comprehensive (loss) for the period / year	-	(82)	-	(27)
Total comprehensive income / (loss) for the period / year	4969	(2570)	1968	(1431)

6 Certain assets of the Holding company classified under Assets held for sale category have been sold during the quarter and year ended 31 March 2026. Profit arising on such sale amounting to INR 3941 Lakhs for the quarter and year ended 31 March 2026, is presented as an exceptional item in the consolidated financial results.

7 Pursuant to the provisions of Sections 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013, read with the applicable rules made thereunder, the proposed Scheme of Amalgamation of Clean Coats Private Limited ("Transferor Company") with BirlaNu Limited, formerly known as HIL Limited ("Transferee Company") ("Scheme"), was approved by the respective Boards of Directors of the Transferor Company and the Transferee Company at their meetings held on 13 February 2026. Thereafter, the Transferor Company and the Transferee Company filed the requisite company applications before their respective jurisdictional benches of the Hon'ble National Company Law Tribunal ("NCLT"), namely, the Mumbai Bench and the Hyderabad Bench, seeking appropriate directions in relation to the Scheme, including dispensation from convening the meetings of their respective shareholders and creditors. The Hon'ble NCLT, Hyderabad Bench, by its order dated 29 April 2026, and the Hon'ble NCLT, Mumbai Bench, by its order dated 7 May 2026, dispensed with the requirement of convening the meetings of the respective shareholders and creditors of the Transferor Company and the Transferee Company, as applicable.
Subsequently, the Transferor Company and the Transferee Company filed their respective company petitions before the Hon'ble NCLT, Mumbai Bench and Hyderabad Bench, seeking sanction of the Scheme.The Hon'ble NCLT, Hyderabad Bench, has admitted the company petition filed by the Transferee Company and listed the matter for further consideration on 13 August 2026. Further, the Hon'ble NCLT, Mumbai Bench, has admitted the company petition filed by the Transferor Company and fixed the matter for final hearing on 1 October 2026.
The Scheme remains subject to the sanction of the respective benches of the Hon'ble NCLT and receipt of such other regulatory, statutory and governmental approvals as may be applicable.

8 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.

9 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 ended 30 June 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.	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 Digitally signed by AKSHAT SETH Date: 2026.08.06 13:07:59 +05'30'
Akshat Seth
Managing Director and
Chief Executive Officer
DIN: 10039820

Place: New Delhi
Date: 06 August 2026