

Consolidated Statement of Changes in Equity

(All amounts in Indian Rupees in Lakhs, except for share data or as otherwise stated)

a. Equity share capital

Particulars	Balance at the beginning of the year	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the year	Changes in equity share capital during the year	Balance at the end of the year
Balance as at 31 March 2026	756.81	-	756.81	-	756.81
Balance as at 31 March 2025	756.81	-	756.81	-	756.81

b. Other equity

Particulars	Reserves and surplus					Items of OCI		Total
	Retained earnings	Securities premium	General reserve	Capital redemption reserve	Shares options outstanding account	Equity investments through OCI	Exchange differences on translation of foreign operations	
Balance at 01 April 2024	74,607.56	1,649.96	44,100.00	35.00	345.92	24.88	3,763.76	1,24,527.08
Total comprehensive income for the period ended 31 March 2025								
Profit/ (loss) for the year	(3,290.35)	-	-	-	-	-	-	(3,290.35)
Share based payment, net of reversal	-	-	-	-	332.78	-	-	332.78
Other comprehensive income (net of tax)	(160.82)	-	-	-	-	6.14	669.84	515.16
Total comprehensive income/ (loss)	(3,451.17)	-	-	-	332.78	6.14	669.84	(2,442.41)
Transactions with owners- Dividend	(1,696.70)	-	-	-	-	-	-	(1,696.70)
Balance at 31 March 2025	69,459.69	1,649.96	44,100.00	35.00	678.70	31.02	4,433.60	1,20,387.97
Balance at 01 April 2025	69,459.69	1,649.96	44,100.00	35.00	678.70	31.02	4,433.60	1,20,387.97
Total comprehensive income for the period ended 31 March 2026								
Profit/ (loss) for the year	(11,956.12)	-	-	-	-	-	-	(11,956.12)
Share based payment, net of reversal	-	-	-	-	(2.93)	-	-	(2.93)
Other comprehensive income (net of tax)	362.95	-	-	-	-	1.44	3,750.20	4,114.59
Total comprehensive income/ (loss)	(11,593.17)	-	-	-	(2.93)	1.44	3,750.20	(7,844.46)
Transactions with owners- Dividend	(2,262.27)	-	-	-	-	-	-	(2,262.27)
Balance at 31 March 2026	55,604.25	1,649.96	44,100.00	35.00	675.77	32.46	8,183.80	1,10,281.24

As per our Report of even date attached

for **B S R and Co**

Chartered Accountants

ICAI Firm Registration Number: 128510W

Sulabh Kumar Kedia

Partner

Membership No.: 066380

Place: Mumbai

Date: 12 May 2026

for and on behalf of the Board of Directors of

BirlaNu Limited (formerly HIL Limited)

CIN No.: L74999TG1955PLC000656

CK Birla

Chairman

DIN: 00118473

Place: New Delhi

Akshat Seth

Managing Director and

Chief Executive Officer

DIN: 10039820

Place: New Delhi

Ajay Kapadia

Chief Financial Officer

Membership No.: 108447

Place: New Delhi

Date: 12 May 2026

Nidhi Bisaria

Company Secretary

Membership No.: F5634

Place: New Delhi