Consolidated Statement of Profit and Loss

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

	Particulars	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
I	Revenue from operations	23	3,73,039.69	3,61,522.79
	Other income	24	5,471.49	2,947.41
	TOTAL INCOME (I)		**3,78,511.18**	**3,64,470.20**
II	**EXPENSES**			
	Cost of materials consumed	25	1,86,442.55	1,91,295.01
	Purchases of stock-in-trade	26	24,057.79	19,054.33
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	27	3,663.26	1,180.38
	Employee benefits expense	28	58,626.28	52,902.62
	Finance costs	29	6,823.27	6,824.28
	Depreciation and amortisation expense	30	15,140.40	14,407.96
	Other expenses	31	99,293.49	91,233.14
	TOTAL EXPENSES (II)		**3,94,047.04**	**3,76,897.72**
III	**Loss before exceptional items, share of loss of equity accounted investee and tax expense (I-II)**		**(15,535.86)**	**(12,427.52)**
IV	**Exceptional items**	**54**	**3,940.65**	**8,189.41**
V	**(Loss)/ Profit before share of loss of equity accounted investee and tax expense (III+IV)**		**(11,595.21)**	**(4,238.11)**
VI	**Share of loss of equity accounted investee (net of tax)**	**53**	**(5.88)**	**(107.62)**
VII	**(Loss)/ Profit before tax (V+VI)**		**(11,601.09)**	**(4,345.73)**
VIII	**Tax expense:**			
	Current tax	34	(88.91)	2,267.91
	Deferred tax	34	443.94	(3,323.29)
	Total tax (benefit) / expense		**355.03**	**(1,055.38)**
IX	**(Loss)/ Profit for the year (VII-VIII)**		**(11,956.12)**	**(3,290.35)**
X	**Other comprehensive income/ (loss)**			
	Items that will not be reclassified subsequently to profit or loss			
	(a) Remeasurements of defined benefit (liability) / asset	36	523.10	(218.93)
	Income-tax relating to above item		(160.15)	58.11
			362.95	**(160.82)**
	(b) Equity investments through other comprehensive income - net change in fair value	7	1.68	7.16
	Income-tax relating to above item		(0.24)	(1.02)
			1.44	**6.14**
	Items that will be reclassified subsequently to profit or loss			
	(a) Exchange difference in translating financial statements of foreign operations	16	3,750.20	669.84
	Other comprehensive income for the year, net of tax		**4,114.59**	**515.16**
XI	**Total comprehensive (loss) / income for the year (IX + X)**		**(7,841.53)**	**(2,775.19)**
XII	(Loss) / Profit attributable to:			
	Owners of the Company		(11,956.12)	(3,290.35)
	Non-controlling interests		-	-
	(Loss) / Profit for the year		**(11,956.12)**	**(3,290.35)**
XIII	Other comprehensive income attributable to:			
	Owners of the Company		4,114.59	515.16
	Non-controlling interests		-	-
	Other comprehensive income for the year		**4,114.59**	**515.16**
XIV	Total comprehensive attributable to:			
	Owners of the Company		(7,841.53)	(2,775.19)
	Non-controlling interests		-	-
	Total comprehensive income / (loss) for the year		**(7,841.53)**	**(2,775.19)**
XV	Earnings per equity share (Face value of INR 10 each)	37		
	Basic (in INR)		(158.55)	(43.63)
	Diluted (in INR)		(158.55)	(43.63)
	Summary of material accounting policies	3		
	See accompanying notes to the consolidated financial statements			

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