

Standalone Balance Sheet

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

Particulars	Notes	As at 31 March 2026	As at 31 March 2025 (Refer Note 56)
I ASSETS			
Non-current assets			
(a) Property, plant and equipment	4	78,438.99	78,507.91
(b) Capital work-in-progress	4	3,810.82	5,479.11
(c) Investment property	5	603.49	1,880.98
(d) Goodwill	6	9,071.04	9,071.04
(e) Other intangible assets	6	3,311.89	4,330.76
(f) Intangible assets under development	6	31.58	152.48
(g) Financial assets			
(i) Investments	7	31,290.61	27,387.13
(ii) Trade receivables	8	34.35	20.30
(iii) Loans	9	13,619.17	15,192.68
(iv) Other financial assets	10	1,952.79	2,348.61
(h) Other tax assets (net)		1,564.60	417.12
(i) Other non-current assets	11	2,289.66	1,590.85
Total non-current assets		1,46,018.99	1,46,378.97
Current assets			
(a) Inventories	12	38,611.94	42,120.14
(b) Financial assets			
(i) Trade receivables	8	17,287.52	17,691.26
(ii) Cash and cash equivalents	13	877.66	330.69
(iii) Bank balances other than (ii) above	14	515.01	451.12
(iv) Loans	9	4,358.13	-
(v) Other financial assets	10	1,147.05	1,102.10
(c) Other current assets	11	7,932.61	8,133.63
(d) Non-current assets classified as held for sale		3,107.52	-
Total current assets		73,837.44	69,828.94
TOTAL ASSETS		2,19,856.43	2,16,207.91
II EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	15	756.81	756.81
(b) Other equity	16	1,18,543.86	1,22,241.74
TOTAL EQUITY		1,19,300.67	1,22,998.55
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	17	16,990.10	8,790.31
(ia) Lease liabilities	18	1,069.58	1,647.82
(ii) Other financial liabilities	20	1,261.87	-
(b) Provisions	21	2,134.11	1,615.46
(c) Deferred tax liabilities (net)	34	3,928.12	3,778.23
Total non-current liabilities		25,383.78	15,831.82
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	17	28,767.82	33,877.50
(ia) Lease liabilities	18	604.25	382.49
(ii) Trade payables			
Total outstanding dues of micro enterprises and small enterprises	19	6,219.11	2,765.51
Total outstanding dues of creditors other than micro enterprises and small enterprises	19	20,468.60	23,818.09
(iii) Other financial liabilities	20	14,953.08	12,450.40
(b) Other current liabilities	22	3,070.53	3,054.31
(c) Provisions	21	786.98	867.48
(d) Current tax liabilities (net)		301.61	161.76
Total current liabilities		75,171.98	77,377.54
TOTAL LIABILITIES		1,00,555.76	93,209.36
TOTAL EQUITY AND LIABILITIES		2,19,856.43	2,16,207.91
Summary of material accounting policies	3		
See accompanying notes to the standalone 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