

## Standalone 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 |
|------------------------------------|--------------------------------------|------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------|--------------------------------|
| <b>Balance as at 31 March 2026</b> | 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 |                    |
| <b>Balance at 01 April 2024</b>                                    | 72,163.68            | 1,649.96           | 44,100.00        | 35.00                      | 345.92                             | 24.88                          | 1,18,319.44        |
| <b>Total comprehensive income for the year ended 31 March 2024</b> |                      |                    |                  |                            |                                    |                                |                    |
| Profit for the year                                                | 5,359.41             | -                  | -                | -                          | -                                  | -                              | 5,359.41           |
| Share based payment, net of reversal                               | -                    | -                  | -                | -                          | 332.78                             | -                              | 332.78             |
| Other comprehensive income/ (loss) (net of tax)                    | (79.33)              | -                  | -                | -                          | -                                  | 6.14                           | (73.19)            |
| <b>Total comprehensive income</b>                                  | <b>5,280.08</b>      | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>332.78</b>                      | <b>6.14</b>                    | <b>5,619.00</b>    |
| Transactions with owners- Dividend                                 | (1,696.70)           | -                  | -                | -                          | -                                  | -                              | (1,696.70)         |
| <b>Balance at 31 March 2025</b>                                    | <b>75,747.06</b>     | <b>1,649.96</b>    | <b>44,100.00</b> | <b>35.00</b>               | <b>678.70</b>                      | <b>31.02</b>                   | <b>1,22,241.74</b> |
| <b>Balance at 01 April 2025</b>                                    | 75,747.06            | 1,649.96           | 44,100.00        | 35.00                      | 678.70                             | 31.02                          | 1,22,241.74        |
| <b>Total comprehensive income for the year ended 31 March 2025</b> |                      |                    |                  |                            |                                    |                                |                    |
| Profit/ (loss) for the year                                        | (1,404.74)           | -                  | -                | -                          | -                                  | -                              | (1,404.74)         |
| Share based payment, net of reversal                               | -                    | -                  | -                | -                          | (2.93)                             | -                              | (2.93)             |
| Other comprehensive income/ (loss) (net of tax)                    | (29.38)              | -                  | -                | -                          | -                                  | 1.44                           | (27.94)            |
| <b>Total comprehensive income</b>                                  | <b>(1,434.12)</b>    | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>(2.93)</b>                      | <b>1.44</b>                    | <b>(1,435.61)</b>  |
| Transactions with owners- Dividend                                 | (2,262.27)           | -                  | -                | -                          | -                                  | -                              | (2,262.27)         |
| <b>Balance at 31 March 2026</b>                                    | <b>72,050.67</b>     | <b>1,649.96</b>    | <b>44,100.00</b> | <b>35.00</b>               | <b>675.77</b>                      | <b>32.46</b>                   | <b>1,18,543.86</b> |

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 Sethi**

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