

Standalone 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 (Refer Note 56)
I Revenue from operations	23	2,42,652.72	2,38,958.13
Other income	24	8,491.72	3,456.77
TOTAL INCOME (I)		2,51,144.44	2,42,414.90
II EXPENSES			
Cost of materials consumed	25	1,23,385.75	1,32,212.21
Purchases of stock-in-trade	26	19,884.91	15,298.37
Changes in inventories of finished goods, stock-in-trade and work-in-progress	27	3,335.88	(1,757.95)
Employee benefits expense	28	22,741.16	22,994.04
Finance costs	29	3,607.63	3,678.71
Depreciation and amortisation expenses	30	8,753.04	8,519.17
Other expenses	31	67,220.91	63,203.65
TOTAL EXPENSES (II)		2,48,929.28	2,44,148.20
III Profit/ (loss) before tax and exceptional items (I-II)		2,215.16	(1,733.30)
IV Exceptional Items	66	(3,479.35)	8,189.41
V Profit/ (loss) before tax (III+IV)		(1,264.19)	6,456.11
VI Tax expense:			
Current tax	34	(18.73)	2,012.03
Deferred tax	34	159.28	(915.33)
Total Tax expense		140.55	1,096.70
VII Profit/ (loss) for the year (V-VI)		(1,404.74)	5,359.41
VIII Other comprehensive income/ (loss)			
Items that will not be reclassified subsequently to profit or loss			
(a) Remeasurements of defined benefit (liability) / asset	36	(39.01)	(106.08)
Income-tax relating to above item		9.63	26.75
		(29.38)	(79.33)
(b) Fair value changes on equity investments through other comprehensive income		1.68	7.16
Income-tax relating to above item		(0.24)	(1.02)
		1.44	6.14
Other comprehensive income/ (loss) for the year, net of tax		(27.94)	(73.19)
IX Total comprehensive income/ (loss) for the year (VII+VIII)		(1,432.68)	5,286.22
X Earnings per equity share (Face value of INR 10 each)	37		
Basic (in INR)		(18.63)	71.07
Diluted (in INR)		(18.63)	71.07
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