

August 4, 2025

To
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 509675
Through: BSE Listing Centre

To
National Stock Exchange of India Limited
5th Floor, Exchange Plaza, Bandra (E),
Mumbai - 400 051
Scrip Symbol: BIRLANU
Through: NEAPS

Sub: Outcome of the Board Meeting held on August 4, 2025

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable Regulations, if any, of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its meeting held today, i.e., August 4, 2025, inter-alia, considered and approved unaudited standalone and consolidated financial results of the Company for the quarter ended June 30, 2025.

A copy of the said financial results is enclosed along with limited review reports issued by M/s. B S R and Co, Chartered Accountants (FRN-128510W), Statutory Auditors of the Company.

Further, the Board of Directors of the Company at said meeting, inter-alia, considered and approved the setting up of new Fibre Cement Board plant near Krishnapatnam port, Nellore district, Andhra Pradesh as a part of greenfield expansion plans of the Company. The details required under Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations, SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-POD-2/CIR/P/2024/185 dated December 31, 2024, are enclosed as "Annexure I".

The meeting of Board of Directors commenced at 12:00 noon IST and concluded at 1:30 pm IST. The above disclosure is made available on the website of the Company, www.birlanu.com.

Yours faithfully,
For **BirlaNu Limited**
(formerly HIL Limited)

NIDHI
BISARIA

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Nidhi Bisaria
Company Secretary & Compliance Officer
Membership No. 5634
Encl. As stated

PIPES | CONSTRUCTION CHEMICALS | PUTTY | ROOFS | WALLS | FLOORS

Capacity Addition through setting up of a new unit		
a	Existing capacity	Nil (setting up of new unit)
b	Existing capacity utilization	N.A.
c	Proposed capacity addition	For producing 72,000 metric tons boards per annum through Phase I of the proposed new Fibre Cement Board plant
d	Period within which the proposed capacity is to be added	Within a period of eighteen months tentatively
e	Investment required	An estimated investment of ₹ 127 crore for: (i) setting up a greenfield Fibre Cement Board manufacturing facility under Phase I including expenses related to the plant setup and other infrastructure; and (ii) cost of acquisition of land parcel intended to accommodate Phase I of Fibre Cement Board manufacturing facility and future expansion plans of the Company.
f	Mode of Financing	Internal accruals and borrowings
g	Rationale	To strategically scale operations, expanding premium product lines, and achieving competitive advantage through enhanced market accessibility.

Limited Review Report on unaudited standalone financial results of BirlaNu Limited (Formerly known as HIL Limited) for the quarter ended 30 June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of BirlaNu Limited (Formerly known as HIL Limited)

1. We have reviewed the accompanying Statement of unaudited standalone financial results of BirlaNu Limited (Formerly known as HIL Limited) (hereinafter referred to as “the Company”) for the quarter ended 30 June 2025 (“the Statement”).
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “*Interim Financial Reporting*” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*”, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it

B S R and Co

Limited Review Report (*Continued*)
BirlaNu Limited (Formerly known as HIL Limited)

contains any material misstatement.

For **B S R and Co**

Chartered Accountants

Firm's Registration No.:128510W

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Sulabh Kumar Kedia

Partner

Mumbai

04 August 2025

Membership No.: 066380

UDIN:25066380BMRJRJ4164

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

Sl.No.	Particulars	Quarter ended			INR in Lakhs
		30.06.2025	31.03.2025	30.06.2024	Year ended
		Unaudited	Audited (refer note 4)	Unaudited	31.03.2025 Audited
1	Revenue from operations	72764	55720	77515	231004
2	Other income	2136	1233	647	3229
3	Total income (1+2)	74900	56953	78162	234233
4	Expenses				
	a) Cost of materials consumed	34560	30387	36334	120729
	b) Purchases of stock-in-trade	5357	7074	5363	22032
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	6199	(3534)	6421	(1056)
	d) Employee benefits expense	5413	4818	5665	21315
	e) Finance costs	594	563	600	2436
	f) Depreciation and amortisation expense	1692	1652	1681	6812
	g) Other expenses	17280	15917	16304	59329
	Total expenses	71095	56877	72368	231597
5	Profit before tax and exceptional items for the period / year (3-4)	3805	76	5794	2636
6	Exceptional items (Refer note 5)	-	-	-	8189
7	Profit before tax for the period / year (5+6)	3805	76	5794	10825
8	Tax expense				
	a) Current tax	1633	267	1671	1997
	b) Deferred tax	(630)	(157)	(136)	(268)
	Total tax expense	1003	110	1535	1729
9	Profit / (Loss) for the period / year (7-8)	2802	(34)	4259	9096
10	Other comprehensive (loss) / income (net of tax)				
	Items that will not be reclassified subsequently to profit or loss				
	(a) Remeasurements of defined benefit assets	-	(71)	-	(72)
	Income-tax relating to above item	-	18	-	18
	(b) Equity investments through other comprehensive income - net change in fair value	-	7	-	7
	Income-tax relating to above item	-	(1)	-	(1)
	Other comprehensive loss for the period / year (net of tax)	-	(47)	-	(48)
11	Total comprehensive income / (loss) for the period / year (9+10)	2802	(81)	4259	9048
12	Paid up equity share capital (Face value of INR 10 per share)	757	757	757	757
13	Other equity				126003
14	Earnings per equity share (not annualised for the quarter) (Face value of INR 10 per share)				
	Basic (INR)	37.16	(0.45)	56.48	120.61
	Diluted (INR)	37.16	(0.45)	56.48	120.61

Contd.....

Notes:

- 1 The financial results of BirlaNu Limited (formerly HIL Limited) ("the Company") have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The above results for the quarter ended 30 June 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 04 August 2025. The statutory auditors have expressed an unmodified review opinion on these results.
- 3 Where financial results contain both consolidated and standalone financial results of the parent, segment information is required to be presented only in the consolidated financial results. Accordingly, segment information has been presented in the consolidated financial results.
- 4 The standalone figures for the quarter ended 31 March 2025 are the balancing figures between audited standalone figures in respect of the full previous financial year and the published unaudited year to date standalone figures upto the third quarter of the previous financial year. Also, the standalone figures upto the end of the third quarter were only reviewed and not subjected to audit.
- 5 Certain assets of the Company classified under Assets held for sale category have been sold during the year ended 31 March 2025. Profit arising on such sale amounting INR 8189 Lakhs for the year ended 31 March 2025, is presented as an exceptional item in the above results.
- 6 During the earlier years, the Company received demands from Goods and Services Tax Department, Government of Tamil Nadu, Chennai amounting to INR 7630 Lakhs for the period 01 July 2017 to 31 March 2023, with regards to HSN (Harmonized System Nomenclature) Classification code of one of the product sold by the Company. The Company challenged the said Orders by filing Appeals before Deputy Commissioner (Appeals), Chennai. Aggrieved by the order of the Appellate Authority confirming the demand, the Company had challenged the said Orders in the Honourable High Court of Madras by filing writ petition. Subsequently, on 14 July 2025, the Company has received a favourable order from Honourable High Court directing to quash the impugned orders.
- 7 Pursuant to Sections 230 and 233 and all other applicable provisions of the Companies Act, 2013, as per the provisions of the Memorandum of Association and Articles of Association and after obtaining the approvals from the Board of Directors and subject to the requisite approval of the shareholders / creditors of the respective Companies, Crestia Polytech Private Limited, Aditya Poly Industries Private Limited, Aditya Polytechnic Private Limited, Prabhu Sainath Polymers Private Limited, and Topline Industries Private Limited (hereinafter referred to as the 'Transferor Companies'), and BirlaNu Limited (formerly known as 'HIL Limited') (hereinafter referred to as the 'Transferee Company') have filed the necessary 'Company Applications' seeking approval of the Scheme of Amalgamation of the Transferor Companies with the Transferee Company before the Hon'ble National Company Law Tribunal ('NCLT'), the Kolkata Bench and the Hyderabad Bench. Hon'ble NCLT, Kolkata bench, through its order dated 23 July 2025 dispensed with the requirement of holding shareholders and creditors meeting. As a next step, transferor Companies would file company petitions as per the directions of Hon'ble NCLT, Kolkata bench.
- 8 The Company in financial year 1979-80 had invested in Supercor Industries Limited, Nigeria ("Supercor"). Supercor suspended its operations from November 2015 and closed its offices because of which it has not prepared any financial statements since then. Therefore, the Company has been unable to incorporate the requisite financial information, if any, of Supercor in its consolidated financial statements as required under Section 129(3) of the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's investment in Supercor as at the reporting periods presented amounts to INR NIL, after considering the provision for diminution in value of investments amounting to INR 143 lakhs. On the basis of the request filed by the Company in earlier years, an intimation was received from Reserve Bank of India for suspension of the Unique Identification Number allotted to Supercor.
- 9 The financial results of the following subsidiaries and step-down subsidiaries and Joint venture of the Company are included in the consolidated financial results for the quarter ended 30 June 2025:

S.No	Name of the entity	Country	Relationship
1	BirlaNu International GmbH (formerly HIL International Limited)	Germany	Wholly owned Subsidiary
2	Parador Holding GmbH	Germany	Step-down Subsidiary
3	Parador GmbH	Germany	Step-down Subsidiary
4	Parador Parkettwerke GmbH	Austria	Step-down Subsidiary
5	Parador UK Limited	United Kingdom	Step-down Subsidiary
6	Pardor INC.	United States of America	Step-down Subsidiary
7	Parador (Shanghai) Trading Co., Ltd.	China	Joint Venture
8	Crestia Polytech Private Limited	India	Wholly owned Subsidiary
9	Topline Industries Private Limited	India	Step-down Subsidiary
10	Aditya Polytechnic Private Limited	India	Step-down Subsidiary
11	Prabhu Sainath Polymers Private Limited	India	Step-down Subsidiary
12	Aditya Poly Industries Private Limited	India	Step-down Subsidiary

By order of the Board

**AKSHAT
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AKSHAT SETH
Date: 2025.08.04
13:05:01 +05'30'**Akshat Seth**
Managing Director and
Chief Executive Officer
DIN: 10039820Place: New Delhi
Date: 04 August 2025

Limited Review Report on unaudited consolidated financial results of BirlaNu Limited (Formerly known as HIL Limited) for the quarter ended 30 June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**To the Board of Directors of BirlaNu Limited (Formerly known as HIL Limited)**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of BirlaNu Limited (Formerly known as HIL Limited) (hereinafter referred to as “the Parent”), and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) and its share of the net loss after tax and total comprehensive income of its joint venture for the quarter ended 30 June 2025 (“the Statement”), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “*Interim Financial Reporting*” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*”, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No.	Name of the component	Country	Relationship
1	BirlaNu Limited (formerly known as HIL Limited)	India	Parent
2	BirlaNu International GmbH (formerly known as HIL International GmbH)	Germany	Subsidiary
3	Parador Holding GmbH	Germany	Step-down Subsidiary
4	Parador GmbH	Germany	Step-down Subsidiary
5	Parador Parkettwerke GmbH	Austria	Step-down Subsidiary

Limited Review Report (Continued)
BirlaNu Limited (Formerly known as HIL Limited)

6	Parader UK Limited	United Kingdom	Step-down Subsidiary
7	Pardor, INC	United States of America	Step-down Subsidiary
8	Parader (Shanghai) Trading Co., Ltd.	China	Joint Venture
9	Crestia Polytech Private Limited	India	Subsidiary
10	Topline Industries Private Limited	India	Step-down Subsidiary
11	Aditya Polytechnic Private Limited	India	Step-down Subsidiary
12	Prabhu Sainath Polymers Private Limited (formerly known as "Sainath Polymers")	India	Step-down Subsidiary
13	Aditya Poly Industries Private Limited (formerly known as "Aditya Industries")	India	Step-down Subsidiary

5. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. We did not review the interim financial results of eleven subsidiaries/ step-down subsidiaries included in the Statement, whose interim financial results reflect total revenues (before consolidation adjustments) of INR 37,798 lakhs, total net loss after tax (before consolidation adjustments) of INR 2,814 lakhs and total comprehensive income (before consolidation adjustments) of INR 2,814 lakhs, for the quarter ended 30 June 2025, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries/ step-down subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.
8. The Statement also includes the Group's share of net loss after tax of INR 1 lakh and total comprehensive loss of INR 1 lakh, for the quarter ended 30 June 2025, as considered in the Statement, in respect of one joint venture, based on its interim financial results which has not been reviewed. According to the information and explanations given to us by the management, this interim financial results is not material to the Group.

B S R and Co

Limited Review Report (Continued)
BirlaNu Limited (Formerly known as HIL Limited)

Our conclusion is not modified in respect of this matter.

For **B S R and Co**

Chartered Accountants

Firm's Registration No.:128510W

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Sulabh Kumar Kedia

Partner

Mumbai

04 August 2025

Membership No.: 066380

UDIN:25066380BMRJRK7625

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

Sl. No.	Particulars	INR in Lakhs			
		Quarter ended		Year ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited (refer note 5)	Unaudited	Audited
1	Revenue from operations	105228	92891	110661	361523
2	Other income	1939	1004	543	2948
3	Total income (1+2)	107167	93895	111204	364471
4	Expenses				
	a) Cost of materials consumed	52609	49203	54746	191295
	b) Purchases of stock-in-trade	4840	7022	6127	19054
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	4883	(2719)	4612	1180
	d) Employee benefits expense	13903	12738	14034	52903
	e) Finance costs	1689	1657	1689	6824
	f) Depreciation and amortisation expense	3700	3569	3583	14408
	g) Other expenses	25024	24405	24247	91233
	Total expenses	106648	95875	109038	376897
5	Profit / (Loss) before share of (loss) / profit of equity accounted investee, exceptional items and tax for the period / year (3-4)	519	(1980)	2166	(12426)
6	Exceptional items (refer note 7)	-	-	-	8189
7	Profit / (Loss) before share of (loss) / profit of equity accounted investee and tax for the period / year (5+6)	519	(1980)	2166	(4237)
8	Share of loss of equity accounted investee (net of tax) (refer note 4)	(1)	(1)	(44)	(108)
9	Profit / (Loss) before tax (7+8)	518	(1981)	2122	(4345)
10	Tax expense				
	a) Current tax	1637	524	1684	2268
	b) Deferred tax	(987)	(34)	(824)	(3323)
	Total tax expense/ (benefit)	650	490	860	(1055)
11	(Loss) / Profit for the period / year (9-10)	(132)	(2471)	1262	(3290)
12	Other comprehensive (loss) / income (net of tax)				
	(i) Items that will not be reclassified subsequently to profit or loss				
	(a) Remeasurements of defined benefit asset	-	(114)	-	(219)
	Income-tax relating to above item	-	31	-	58
	(b) Equity investments through other comprehensive income - net change in fair value	-	7	-	7
	Income-tax relating to above item	-	(1)	-	(1)
	(ii) Items that will be reclassified subsequently to profit or loss				
	(a) Exchange difference in translating financial statements of foreign operations	2298	862	(230)	670
	Other comprehensive income / (loss) for the period / year (net of tax)	2298	785	(230)	515
13	Total comprehensive income / (loss) for the period / year (11+12)	2166	(1686)	1032	(2775)
14	(Loss) / Profit attributable to:				
	Owners of the Company	(132)	(2471)	1262	(3290)
	Non-controlling interests	-	-	-	-
	(Loss) / Profit for the period / year	(132)	(2471)	1262	(3290)
15	Other comprehensive income/ (loss) attributable to:				
	Owners of the Company	2298	785	(230)	515
	Non-controlling interests	-	-	-	-
	Other comprehensive income / (loss) for the period / year	2298	785	(230)	515
16	Total comprehensive income / (loss) attributable to:				
	Owners of the Company	2166	(1686)	1032	(2775)
	Non-controlling interests	-	-	-	-
	Total comprehensive income / (loss) for the period / year	2166	(1686)	1032	(2775)
17	Paid up equity share capital (Face value INR 10 per share)	757	757	757	757
18	Other equity				120388
19	Earnings per share (not annualised for the quarter) (Face value of INR 10 per share)				
	Basic (INR)	(1.75)	(32.77)	16.74	(43.63)
	Diluted (INR)	(1.75)	(32.77)	16.74	(43.63)

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

INR in Lakhs

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited (refer note 5)	Unaudited	Audited
1	Segment revenue (Revenue / Income from segments)				
(a)	Roofs	44179	25405	46336	113414
(b)	Walls	13765	14078	13479	53873
(c)	Pipes & Construction chemicals	16754	18535	19515	71435
(d)	Floors	30433	34776	31285	122565
(e)	Others	221	146	150	560
	Total	105352	92940	110765	361847
	Less: Inter-segment revenue	124	49	104	324
	Total Revenue / Income	105228	92891	110661	361523
2	Segment results Profit before tax from segments				
(a)	Roofs	5892	1448	7513	10877
(b)	Walls	298	596	681	2660
(c)	Pipes & Construction chemicals	(1461)	(1328)	(512)	(4786)
(d)	Floors	(1795)	(459)	(2447)	(9544)
(e)	Others	61	42	88	(47)
	Total	2995	299	5323	(840)
	Less:				
	i) Interest	525	497	529	2193
	ii) Other unallocable expenditure net-off unallocable income	1952	1783	2672	1312
	Total profit / (loss) before tax	518	(1981)	2122	(4345)
3	Segment assets				
(a)	Roofs	49579	53341	43266	53341
(b)	Walls	46951	47085	46750	47085
(c)	Pipes & Construction chemicals	60639	61514	64237	61514
(d)	Floors	124971	119022	121597	119022
(e)	Others	2708	2733	2871	2733
(f)	Unallocated	8617	8873	9744	8873
	Total assets	293465	292568	288465	292568
4	Segment liabilities				
(a)	Roofs	17562	19047	17784	19047
(b)	Walls	9560	9294	9786	9294
(c)	Pipes & Construction chemicals	25062	27292	26612	27292
(d)	Floors	81792	77734	75770	77734
(e)	Others	79	133	121	133
(f)	Unallocated	36133	37923	31950	37923
	Total liabilities	170188	171423	162023	171423

Note: During the quarter, the Company has changed the names of the reporting segments from Roofing Solutions to Roofs, Building Solutions to Walls, Polymer Solutions to Pipes & Construction Chemicals and Flooring Solutions to Floors. There is no change in the composition of these segments as compared to earlier periods.

Notes:

- The financial results of BirlaNu Limited (formerly HIL Limited) ("the Company" or "the Holding Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group"), and its joint venture have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above results for the quarter ended 30 June 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 04 August 2025. The statutory auditors have expressed an unmodified review opinion on these results.
- Where financial results contain both consolidated and standalone financial results of the parent, segment information is required to be presented only in the consolidated financial results. Accordingly, segment information has been presented in the consolidated financial results.
- The Holding Company in financial year 1979-80 had invested in Supercor Industries Limited, Nigeria ("Supercor"). Supercor suspended its operations from November 2015 and closed its offices because of which it has not prepared any financial statements since then. Therefore, the Holding Company has been unable to incorporate the requisite financial information, if any, of Supercor in its consolidated financial statements as required under Section 129(3) of the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Holding Company's investment in Supercor as at the reporting periods presented amounts to INR NIL, after considering the provision for diminution in value of investments amounting to INR 143 lakhs. On the basis of the request filed by the Holding Company in earlier years, an intimation was received from Reserve Bank of India for suspension of the Unique Identification Number allotted to Supercor.
- The consolidated figures for the quarter ended 31 March 2025 are the balancing figures between audited consolidated figures in respect of the full previous financial year and the published unaudited year to date consolidated figures upto the third quarter of the previous financial year. Also, the consolidated figures upto the end of the third quarter were only reviewed and not subjected to audit.
- The unaudited standalone financial results, for the quarter ended 30 June 2025 can be viewed on the websites of the Company, National Stock Exchange of India Limited (NSE) and BSE Ltd (BSE) at www.birlanu.com, www.nseindia.com and www.bseindia.com respectively. Information of unaudited standalone financial results of the Company in terms of Regulation 47(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

Particulars	Quarter ended		Year ended	
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	Unaudited	Audited	Unaudited	Audited
Revenue from operations	72764	55720	77515	231004
Profit / (Loss) before tax (including exceptional items)	3805	76	5794	10825
Profit / (Loss) for the period / year after tax	2802	(34)	4259	9096
Other comprehensive (loss) for the period / year	-	(47)	-	(48)
Total comprehensive income / (loss) for the period / year	2802	(81)	4259	9048

- Certain assets of the Company classified under Assets held for sale category have been sold during the year ended 31 March 2025. Profit arising on such sale amounting INR 8189 Lakhs for the year ended 31 March 2025 is presented as an exceptional item in the above results.
- Pursuant to Sections 230 and 233 and all other applicable provisions of the Companies Act, 2013, as per the provisions of the Memorandum of Association and Articles of Association and after obtaining the approvals from the Board of Directors and subject to the requisite approval of the shareholders / creditors of the respective Companies, Crestia Polytech Private Limited, Aditya Poly Industries Private Limited, Aditya Polytechnic Private Limited, Prabhu Sainath Polymers Private Limited, and Topline Industries Private Limited (hereinafter referred to as the 'Transferor Companies'), and BirlaNu Limited (formerly known as 'HIL Limited') (hereinafter referred to as the 'Transferee Company') have filed the necessary 'Company Applications' seeking approval of the Scheme of Amalgamation of the Transferor Companies with the Transferee Company before the Hon'ble National Company Law Tribunal ('NCLT'), the Kolkata Bench and the Hyderabad Bench. Hon'ble NCLT, Kolkata bench, through its order dated 23 July 2025 dispensed with the requirement of holding shareholders and creditors meeting. As a next step, transferor Companies would file company petitions as per the directions of Hon'ble NCLT, Kolkata bench.
- The Holding Company has issued a corporate guarantee of Euro 33.705 million (31 March 2024: Euro 33.705 million) at a commission of 0.50% p.a. on the outstanding guarantee amount, in favour of the wholly owned subsidiary company, BirlaNu International GmbH (formerly HIL International Limited), Germany on 27 September 2023 in respect of the loan taken by the subsidiary from ICICI Bank UK PLC, Germany. Further, the Holding company has extended an unconditional letter of financial support to BirlaNu International GmbH and its subsidiaries (the subsidiary group) to the extent necessary for the subsidiary group. This will enable the subsidiary group to continue to operate their business and meet their financial obligations for the foreseeable future and specifically at least until 31 December 2026. The Holding company will continue to make available such funds as are needed by the Subsidiary group. Subsequent to the quarter end, the Holding Company has taken a Standby Letter of Credit (SBLC) on 04 July 2025 from ICICI bank Limited, India; in order to facilitate working capital demand loan aggregating upto EUR 10.29 million to BirlaNu International GmbH from ICICI bank UK PLC, Germany. The facility is extended for a period of 1 year to BirlaNu International GmbH and carries a service fee of 0.53% p.a on the total outstanding loan amount utilised which is payable on a half yearly basis to BirlaNu Limited, along with reimbursement of actual processing fees and commission paid by the Company to ICICI bank Limited, India as per the terms of agreement.
- During the earlier years, the Holding Company received demands from Goods and Services Tax Department, Government of Tamil Nadu, Chennai amounting to INR 7630 Lakhs for the period 01 July 2017 to 31 March 2023, with regards to HSN (Harmonized System Nomenclature) Classification code of one of the product sold by the Holding Company. The Holding Company challenged the said Orders by filing Appeals before Deputy Commissioner (Appeals), Chennai. Aggrieved by the order of the Appellate Authority confirming the demand, the Holding Company had challenged the said Orders in the Honourable High Court of Madras by filing writ petition. Subsequently, on 14 July 2025, the Holding Company has received a favourable order from Honourable High Court directing to quash the impugned orders.
- The financial results of the following subsidiaries and step-down subsidiaries and Joint venture of the Holding Company are included in the consolidated financial results for the quarter ended 30 June 2025.

S.No	Name of the entity	Country	Relationship
1	BirlaNu International GmbH (formerly HIL International Limited)	Germany	Wholly owned Subsidiary
2	Parador Holding GmbH	Germany	Step-down Subsidiary
3	Parador GmbH	Germany	Step-down Subsidiary
4	Parador Parkettwerke GmbH	Austria	Step-down Subsidiary
5	Parador UK Limited	United Kingdom	Step-down Subsidiary
6	Parador INC.	United States of America	Step-down Subsidiary
7	Parador (Shanghai) Trading Co., Ltd.	China	Joint Venture
8	Crestia Polytech Private Limited	India	Wholly owned Subsidiary
9	Topline Industries Private Limited	India	Step-down Subsidiary
10	Aditya Polytechnic Private Limited	India	Step-down Subsidiary
11	Prabhu Sainath Polymers Private Limited	India	Step-down Subsidiary
12	Aditya Poly Industries Private Limited	India	Step-down Subsidiary

By order of the Board

**AKSHAT
SETH**

Digitally signed by
AKSHAT SETH
Date: 2025.08.04
13:05:24 +05'30'

Akshat Seth
Managing Director and
Chief Executive Officer
DIN: 10039820

Place: New Delhi
Date: 04 August 2025