

BIRLANU LIMITED

Registered Office : Office No 1 & 2, L7 Floor, SLN Terminus, Survey no.133, Near Botanical Gardens, Gachibowli, Hyderabad, Telangana-500032

Related Party Disclosure for the half year ended March 31, 2026

Sr No.	Details of the Name	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are		In case any financial indebtedness is				Details of the loans, inter-corporate deposits,				Notes	
		Name	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorp orate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured		Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
18	BirlaNu Limited	BirlaNu International GmbH	Wholly-owned Subsidiary	Interest received		0.00	NA	645.98	0.00	0.00										Refer Note 3
19	BirlaNu Limited	BirlaNu International GmbH	Wholly-owned Subsidiary	Any other transaction	Corporate Guarantee given	0.00	NA	1644.30	45878.42	47522.72										Refer Note 3
20	BirlaNu Limited	BirlaNu International GmbH	Wholly-owned Subsidiary	Any other transaction	Commission on Corporate Guarantee	0.00	NA	101.59	45.96	68.76										(No fresh CG given, amount represents exchange rate difference); Refer Note 3
21	BirlaNu Limited	BirlaNu International GmbH	Wholly-owned Subsidiary	Loan		0.00	NA	770.93	17206.36	17977.30				Loan	8.00%	long-term	Unsecured	General Business Purpose	(No fresh loan given, amount represents exchange rate difference); Refer Note 3	
22	BirlaNu Limited	Parador GmbH	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	83.28	194.16	243.38										Purchase of goods; Refer Note 3
23	BirlaNu Limited	Clean Coats Private Limited	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	19.01	0.00	10.01										Purchase of goods
24	BirlaNu Limited	Clean Coats Private Limited	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	2.07	0.00	0.00										Purchase of services
25	BirlaNu Limited	Topline Industries Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Sale of raw material	0.00	NA	0.85	0.00	0.00										Merged with BirlaNu Limited effective from March 31, 2026
26	BirlaNu Limited	Aditya Polytechnic Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Sale of raw material	0.00	NA	127.27	97.58	0.00										Merged with BirlaNu Limited effective from March 31, 2026
27	BirlaNu Limited	Aditya Polytechnic Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Purchase of asset	0.00	NA	34.18	0.00	0.00										Merged with BirlaNu Limited effective from March 31, 2026
28	BirlaNu Limited	Aditya Polytechnic Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Rent paid	0.00	NA	1.80	0.35	0.00										Merged with BirlaNu Limited effective from March 31, 2026
29	BirlaNu Limited	Aditya Polytechnic Pvt Ltd	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	101.19	3.24	0.00										Purchase of goods;Merged with BirlaNu Limited effective from March 31, 2026
30	BirlaNu Limited	Aditya Polytechnic Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Corporate Guarantee given	0.00	NA	0.00	1000.00	0.00										Merged with BirlaNu Limited effective from March 31, 2026
31	BirlaNu Limited	Aditya Polytechnic Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Corporate Guarantee fee received	0.00	NA	7.31	0.00	0.00										Merged with BirlaNu Limited effective from March 31, 2026
32	BirlaNu Limited	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Sale of raw material	0.00	NA	323.58	265.90	0.00										Merged with BirlaNu Limited effective from March 31, 2026
33	BirlaNu Limited	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	11.87	10.62	0.00										Purchase of goods;Merged with BirlaNu Limited effective from March 31, 2026

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34	BirlaNu Limited	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Corporate Guarantee given	0.00	NA	0.00	1853.00	0.00									Merged with BirlaNu Limited effective from March 31, 2026
35	BirlaNu Limited	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Corporate guarantee fee received	0.00	NA	7.95	0.00	0.00									Merged with BirlaNu Limited effective from March 31, 2026
36	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Sale of raw material	0.00	NA	1554.75	1852.47	0.00									Merged with BirlaNu Limited effective from March 31, 2026
37	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	167.55	10.09	0.00									Purchase of goods; Merged with BirlaNu Limited effective from March 31, 2026
38	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Corporate Guarantee given	0.00	NA	0.00	4450.00	0.00									Merged with BirlaNu Limited effective from March 31, 2026
39	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Corporate Guarantee fee received	0.00	NA	22.19	0.00	0.00									Merged with BirlaNu Limited effective from March 31, 2026
40	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Loan given	0.00	NA	0.00	2500.00	0.00				Loan	8.50%	short term	Unsecured	General Business Purpose	Merged with BirlaNu Limited effective from March 31, 2026
41	BirlaNu Limited	Crestia Polytech Pvt Ltd	Wholly-owned Subsidiary	Interest received		0.00	NA	106.20	0.00	0.00									Merged with BirlaNu Limited effective from March 31, 2026
42	BirlaNu Limited	Aditya Poly Industries Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Sale of raw material	0.00	NA	92.12	308.58	0.00									Merged with BirlaNu Limited effective from March 31, 2026
43	BirlaNu Limited	Ms. Avanti Birla	Relative of Director and Promoter	Remuneration		223.67	Approved	131.66	0.00	44.73									
44	BirlaNu Limited	Mr. Akshat Seth	Managing Director & CEO	Remuneration		0.00	NA	586.93	0.00	273.73									
45	BirlaNu Limited	Mr. Ajay Kapadia	Chief Financial Officer	Remuneration		0.00	NA	103.99	0.00	35.11									
46	BirlaNu Limited	Ms. Nidhi Bisaria	Company Secretary	Remuneration		0.00	NA	35.51	0.00	6.56									
47	BirlaNu Limited	Mr. CK Birla	Promoter Director	Any other transaction	Sitting Fee	10.00	Approved	3.00	0.00	0.00									
48	BirlaNu Limited	Ms. Amita Birla	Promoter Director	Any other transaction	Sitting Fee	10.00	Approved	2.00	0.00	0.00									
49	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	3556.10	1748.48	0.00									Sale of goods; Merged with BirlaNu Limited effective from March 31, 2026
50	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	249.70	3.49	0.00									Purchase of goods; Merged with BirlaNu Limited effective from March 31, 2026
51	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Any other transaction	Rent and maintenance received	0.00	NA	9.36	0.00	0.00									Merged with BirlaNu Limited effective from March 31, 2026
52	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Loan		0.00	NA	0.00	1200.00	0.00				Loan	8.50%	short term	Unsecured	General Business purpose	Merged with BirlaNu Limited effective from March 31, 2026
53	Crestia Polytech Pvt. Ltd.	Topline Industries Pvt. Ltd.	Wholly-owned Subsidiary	Interest received		0.00	NA	51.00	0.00	0.00									Merged with BirlaNu Limited effective from March 31, 2026

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54	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	455.26	1222.53	0.00										Sale of goods; Merged with BirlaNu Limited effective from March 31, 2026
55	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	383.87	0.00	0.00										Purchase of goods; Merged with BirlaNu Limited effective from March 31, 2026
56	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	0.16	0.00	0.00										Purchase of services; Merged with BirlaNu Limited effective from March 31, 2026
57	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Loan		0.00	NA	0.00	850.00	0.00				Loan	9.50%	short-term	Unsecured	General Business purpose	Merged with BirlaNu Limited effective from March 31, 2026	
58	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Interest received		0.00	NA	40.37	0.00	0.00										Merged with BirlaNu Limited effective from March 31, 2026
59	Crestia Polytech Pvt. Ltd.	Aditya Polytechnic Pvt. Ltd.	Wholly-owned Subsidiary	Any other transaction	Rent and maintenance received	0.00	NA	3.12	0.00	0.00										Merged with BirlaNu Limited effective from March 31, 2026
60	Crestia Polytech Pvt. Ltd.	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	14.62	0.00	0.00										sale of goods; Merged with BirlaNu Limited effective from March 31, 2026
61	Crestia Polytech Pvt. Ltd.	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	25.53	41.91	0.00										Purchase of goods; Merged with BirlaNu Limited effective from March 31, 2026
62	Crestia Polytech Pvt. Ltd.	Prabhu Sainath Polymers Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Rent and maintenance received	0.00	NA	3.12	0.00	0.00										Merged with BirlaNu Limited effective from March 31, 2026
63	Crestia Polytech Pvt. Ltd.	Aditya Poly Industries Pvt Ltd	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	392.17	892.68	0.00										Sale of goods; Merged with BirlaNu Limited effective from March 31, 2026
64	Crestia Polytech Pvt. Ltd.	Aditya Poly Industries Pvt Ltd	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	99.28	0.00	0.00										Purchase of goods; Merged with BirlaNu Limited effective from March 31, 2026
65	Crestia Polytech Pvt. Ltd.	Aditya Poly Industries Pvt Ltd	Wholly-owned Subsidiary	Any other transaction	Rent and maintenance received	0.00	NA	3.12	0.00	0.00										Merged with BirlaNu Limited effective from March 31, 2026
66	Topline Industries Pvt. Ltd	Prabhu Sainath Polymers Pvt. Ltd	Fellow subsidiary	Purchase of goods or services		0.00	NA	986.31	132.04	0.00										Purchase of goods; Merged with BirlaNu Limited effective from March 31, 2026
67	Topline Industries Pvt. Ltd	Aditya Poly Industries Pvt. Ltd.	Fellow subsidiary	Sale of goods or services		0.00	NA	15.03	39.99	0.00										sale of goods; Merged with BirlaNu Limited effective from March 31, 2026

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84	BirlaNu International GmbH	Parador Parkettwerke GmbH	Wholly-owned Subsidiary	Loan		0.00	NA	327.06	7299.67	7626.73									Refer Note 3
85	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	2273.35	0.00	0.00									Sale of services; Refer Note 3
86	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Interest received		0.00	NA	204.57	0.00	0.00									Refer Note 3
87	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Any other transaction	other receivables	0.00	NA	766.21	1216.65	2350.79									Refer Note 3
88	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Any other transaction	other payables	0.00	NA	0.04	9.34	9.98									Refer Note 3
89	Parador Holdings GmbH	Parador GmbH	Wholly-owned Subsidiary	Loan		0.00	NA	-1189.55	2596.49	2712.83									Refer Note 3
90	Parador Holdings GmbH	Parador Parkettwerke GmbH	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	25.26	8.34	4.36									sale of services; Refer Note 3
91	Parador Holdings GmbH	Parador UK Limited	Fellow subsidiary	Purchase of goods or services		0.00	NA	44.18	33.65	84.28									purchase of services; Refer Note 3
92	Parador GmbH	Parador Parkettwerke GmbH	Wholly-owned Subsidiary	Purchase of goods or services		0.00	NA	14181.63	6952.48	7880.19									Purchase of goods; Refer Note 3
93	Parador GmbH	Parador Parkettwerke GmbH	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	114.47	37.80	25.29									Sale of goods; Refer Note 3
94	Parador GmbH	Parador (Shanghai) Trading Co., Ltd	Associate Company	Sale of goods or services		3000.00	Approved	53.99	1400.50	1441.83									Sale of services; Refer Note 3
95	Parador GmbH	Parador (Shanghai) Trading Co., Ltd	Associate Company	Any other transaction	Reimbursement of marketing expenses incurred on behalf of Parador GmbH	10.00	Approved	0.09	1.94	2.03									Reimbursement of expenses; Refer Note 3
96	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	472.80	1847.14	2135.24									sale of services; Refer Note 3
97	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	90.31	0.00	0.00									sale of goods; Refer Note 3
98	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Any other transaction	other receivables	0.00	NA	322.83	248.36	394.57									Refer Note 3
99	Parador GmbH	Parador UK Limited	Wholly-owned Subsidiary	Any other transaction	other payables	0.00	NA	113.22	121.40	86.52									Refer Note 3
100	Parador GmbH	Parador US Limited	Wholly-owned Subsidiary	Sale of goods or services		0.00	NA	91.26	0.00	97.02									Refer Note 3
101	Parador GmbH	Parador US Limited	Wholly-owned Subsidiary	Any other transaction	other receivables	0.00	NA	812.50	248.68	1756.08									Refer Note 3
Total value of transaction during the reporting period								39169.59											

Notes:

1. Value of the related party transactions as approved by the Audit Committee represents the value approved for the financial year 2025-26 while the value of the transaction represents for the half year ended March 31, 2026.

2. Dividend transactions are not included in above disclosure as the same are exempted under Regulation 2(1)(zc) of the SEBI LODR Regulations.

3. Figures mentioned for the transactions that took place during the half year ended March 31, 2025 between (i) the Company and its overseas subsidiaries; (ii) Between the overseas subsidiaries are translated based on the average exchange rate from EURO to INR. Further, the opening and closing balances of such transactions have been reported at opening and closing exchange rates, respectively. Forex loss/ gain arising from movement in exchange rates is adjusted to Foreign Currency Translation Reserve in the books of accounts of the Company.

4. As the details of PAN are not required to be submitted while submitting the disclosure in PDF format hence the same are not included.