A. COMPLIANCE REPORT ON CORPORATE GOVERNANCE TO BE SUBMITTED BY A LISTED ENTITY ON A QUARTERLY BASIS

1. **Name of the Listed Entity:** BIRLA CORPORATION LIMITED
2. **Quarter ending:** 30th September, 2025

I. COMPOSITION OF BOARD OF DIRECTORS												
Title (Mr / Ms)	**Name of the Director**	**PAN & DIN**	**Category (Chairperson /Executive/Non-Executive/in dependent/ Nominee) &**	**Initial Date of Appointment**	**Date of Re-appointment**	**Date of Cessation**	**Tenure**	**Date of Birth**	**No. of directorship in listed entities including this listed entity [with reference to Regulation 17A]**	**No. of Independent Directorship in listed entities including this listed entity [with reference to proviso to regulation 17A(1)] & reg. 17A(2)]**	**No. of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of the LODR Regulations)**	**No. of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of the LODR Regulations)**
Mr.	Harsh Vardhan Lodha	-	Chairperson related to Promoter /Non-Independent/ Non-Executive	23.04.1996	_	_	_	13.02.1967	5	0	1	1
Mr.	Anup Singh	-	Independent/ Non-Executive	19.03.2024	19.03.2024	_	18.13 months	21.03.1945	1	1	2	1
Ms.	Chitkala Zutshi	-	Independent/ Non-Executive	19.03.2024	19.03.2024	_	18.13 months	25.03.1949	2	2	2	1

Ms.	Rajni Sekhri Sibal	-	Independent/ Non-Executive	19.03.2024	19.03.2024	_	18.13 months	12.02.1960	3	3	5	1
Dr.	Rajeev Malhotra	-	Independent/ Non-Executive	19.03.2024	19.03.2024	_	18.13 months	08.01.1964	1	1	1	0
Mr.	Sandip Ghose	-	Executive/ Managing Director & Chief Executive Officer	01.12.2022	_	_	_	17.09.1960	1	0	2	0
		Whether Regular chairperson appointed – Yes										
		Whether Chairperson is related to managing director or CEO – No										

II. COMPOSITION OF COMMITTEES *(Only those Committees that are mandatorily required to be reported under this Section have been disclosed.)*

Name of Committee	Whether Regular chairperson appointed	Name of Committee members	Category (Chairperson/Executive/Non-Executive/independent/ Nominee) &	Date of Appointment	Date of Cessation
1. Audit Committee	Yes	Shri Anup Singh	Chairman- Non-Executive & Independent	01.04.2024	-
		Smt. Chitkala Zutshi	Member- Non-Executive & Independent	01.04.2024	-
		Dr. Rajeev Malhotra	Member- Non-Executive & Independent	01.04.2024	-
		Shri Sandip Ghose	Member- Executive	01.01.2023	-
2. Nomination & Remuneration Committee	Yes	Shri Anup Singh#	Chairman- Non-Executive & Independent	01.04.2024	-
		Shri Harsh Vardhan Lodha	Member- Non-Executive & Non Independent	30.03.2014	-
		Smt. Chitkala Zutshi	Member- Non-Executive & Independent	01.04.2024	-
		Smt. Rajni Sekhri Sibal	Member- Non-Executive & Independent	01.04.2024	-
3. Risk Management Committee	Yes	Smt. Chitkala Zutshi	Chairperson- Non-Executive & Independent	05.02.2025	
		Dr. Rajeev Malhotra	Member- Non-Executive & Independent	05.02.2025	
		Shri Sandip Ghose	Member - Executive	01.01.2023	-
		Shri Aditya Saraogi	Member- Group Chief Financial Officer	01.04.2019	-

4. Stakeholders Relationship Committee	Yes	Shri Harsh Vardhan Lodha	Chairman- Non-Executive & Non Independent	20.07.2000	-
		Shri Anup Singh	Member- Non-Executive & Independent	01.04.2024	-
		Shri Sandip Ghose	Member- Executive	01.01.2023	-

Appointed as Chairman of the Committee with effect from 05.02.2025.

III. Meeting of Board of Directors					
Date(s) of Meeting in the relevant quarter	**Whether requirement of Quorum met**	**Number of Directors present**	**Number of independent directors present**	**Date(s) of Meeting in the previous quarter**	**Maximum gap between any two consecutive meetings (in number of days)**
30-07-2025	Yes	6	4	09-05-2025	81

IV. Meeting of Committees						
Name of the Committee	**Date(s) of meeting of the committee in the relevant quarter**	**Whether requirement of Quorum met (details)**	**Number of Directors present**	**Number of independent directors present**	**Date(s) of meeting of the committee in the previous quarter**	**Maximum gap between any two consecutive meetings in number of days**
Audit Committee	29-07-2025	Yes	4	3	08-05-2025	81
Stakeholders Relationship Committee	30-07-2025	Yes	3	1	09-05-2025	81
Risk Management Committee	17-07-2025	Yes	4	2	-	-
Nomination & Remuneration Committee	-	-	-	-	08-05-2025	-

V. Affirmations
1. The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015. - **Yes** 2. The composition of the following committees is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee - **Yes** b. Nomination & remuneration committee- **Yes** c. Stakeholders relationship committee- **Yes** d. Risk management committee (applicable to the top 1000 listed entities, voluntary for entities ranked 1001 to 2000) - **Yes** 3. The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015. - **Yes** 4. The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015. - **Yes** The report submitted in the previous quarter has been placed before Board of Directors at its meeting held on **30.07.2025** and this report will be placed before the Board of Directors in the next meeting.

Note: Information at Table I and II above need to be necessarily given in 1st quarter of each financial year. However, if there is no change of information in subsequent quarter(s) of that financial year, this information may not be given by Listed entity and instead a statement "same as previous quarter" may be given.

Place: Kolkata
Date: 27.10.2025

FOR BIRLA CORPORATION LIMITED

Sd/-
Manoj Kumar Mehta
Company Secretary & Legal Head

Details of Cyber Security incidence	
Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter	No
Other details of cyber security incidence or breaches or loss of data event	Not Applicable
Number of cyber security incidence or breaches or loss of data event occurred during the quarter	Not Applicable

G. Affirmations on Compliance Requirements for AGM (applicable only for the first half-year filing i.e. 2nd quarter)

Sr. No.	Particulars	Regulation Number	Compliance Status (Yes/No/NA)
1.	Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, BRSR & BRSR core, if applicable, displayed on website	46(2)	Yes
2.	Presence of Chairperson of Audit Committee at the Annual General Meeting	18(1)(d)	Yes
3.	Presence of Chairperson of the nomination and remuneration committee at the annual general meeting	19(3)	Yes
4.	Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting	20(3)	Yes
5.	Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report	24(A)(1)	Yes
6.	Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report	24A(1A), 24A(1B), 24A(1C)	Yes
7.	Submission of Annual Secretarial Compliance Report	24(A)(2)	Yes
8.	Whether “Corporate Governance Report” disclosed in Annual Report	34(3) read with para C of Schedule V	Yes

B. INVESTOR GRIEVANCE REDRESSAL REPORT

Investor Grievance Redressal Report	
No. of investor complaints pending at the beginning of Quarter	00
No. of investor complaints received during the Quarter	02
No. of investor complaints disposed off during the Quarter	02
No. of investor complaints those remaining unresolved at the end of the Quarter	00

C. DISCLOSURE OF ACQUISITION OF SHARES OR VOTING RIGHTS IN UNLISTED COMPANIES

The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

S. No.	Name of the unlisted company in which shares or voting rights have been acquired	Date of acquisition	Aggregate holding (% shares or voting rights) as at the end of the previous quarter	% shares or voting rights acquired during the quarter	Aggregate holding (% shares or voting rights) as at the end of the quarter
Not applicable as there was no acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III.					

D. DISCLOSURE OF IMPOSITION OF FINE OR PENALTY

The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

S. No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible
	There were no instances which are required to be reported for the quarter ended 30th September, 2025.				

E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1.	Commissioner of Income Tax, Central Circle-3(2), Kolkata	30-03-2007	The Hon'ble High Court of Calcutta vide its Order dated 18th December, 2023 and 16th January, 2024 had allowed the Appeal of the Income Tax Department by treating the Sales Tax subsidy as revenue in nature instead of capital receipt as claimed by the Company for the Assessment Years 2001-02 to 2006-07. On the basis of above orders the Deputy Commissioner of Income Tax, Central Circle-3(2), Kolkata, during the quarter, had given the appeal effect orders for the aforesaid years and raised the demand of ₹0.13 crore, ₹0.07 crore, ₹5.85 crore and ₹13.74 crore, respectively for the Assessment Years 2002-03, 2004-05, 2005-06 and 2006-07, aggregating to ₹19.79 crore.	The Company has filed a Special Leave Petition before the Hon'ble Supreme Court on 28.02.2024 for A.Y. 2001-02 to 2005-06 and on 23.03.2024 for A.Y. 2006-07. The Matter is pending for hearing. The Company has also filed a Stay Petition on 26.08.2025 before the Hon'ble Supreme Court against the Demand Notices of Deputy Commissioner of Income Tax, Central Circle-3(2), Kolkata aggregating to ₹19.79 crore. The same is pending before the Hon'ble Supreme Court.

F. DISCLOSURE OF LOANS / GUARANTEES / COMFORT LETTERS / SECURITIES ETC.

HALF YEAR ENDING 30TH SEPTEMBER, 2025

I. Disclosure of Loans/ guarantees/comfort letters /securities etc. refer note below

(A)Any loan or any other form of debt advanced by the listed entity directly or indirectly to

Entity	Aggregate amount advanced during six months (₹)	Balance outstanding at the end of six months (₹)
Promoter or any other entity controlled by them		1,00,00,00,000
Promoter Group or any other entity controlled by them	-	-
Directors (including relatives) or any other entity controlled by them	-	3,00,000
KMPs or any other entity controlled by them	-	-

(B) Any guarantee / comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed By

Entity	Type (guarantee, comfort letter etc.)	Aggregate amount of issuance during six months	Balance outstanding at the end of six months(taking into account any invocation)
Promoter or any other entity controlled by them	-	-	-
Promoter Group or any other entity controlled by them	-	-	-
Directors (including relatives) or any other entity controlled by them	-	-	-
KMPs or any other entity controlled by them	-	-	-

(C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by

Entity	Type of security (cash, shares etc.)	Aggregate value of security provided during six months	Balance outstanding at the end of six months
Promoter or any other entity controlled by them	-	-	-

Promoter Group or any other entity controlled by them	-	-	-
Directors (including relatives) or any other entity controlled by them	-	-	-
KMPs or any other entity controlled by them	-	-	-

II. Affirmations

All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.

Sd/-
Name: **Aditya Saraogi**
Designation: **Group Chief Financial Officer**

Note

1. These disclosures shall exclude any loan (or other form of debt), guarantee / comfort letter (by whatever name called) or security provided in connection with any loan or any other form of debt;

a) by a government company to/ for the Government or government company

b) by the listed entity to/for its subsidiary [and joint-venture company] whose accounts are consolidated with the listed entity.

c) by a banking company or an insurance company; and

d) by the listed entity to its employees or directors as a part of the service conditions

2. If the Listed Entity would like to provide any other information, the same may be indicated as Para D in the above table.