

**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 June, 2026

| <b>I. COMPOSITION OF BOARD OF DIRECTORS</b> |                                     |                      |                                                                                                         |                                        |                                    |                              |                 |                          |                                                                                                                                                                |                                                                                                                                                                                                         |                                                                                                                                                                                             |                                                                                                                                                                                                                      |
|---------------------------------------------|-------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------------|------------------------------|-----------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Title<br/>(Mr /<br/>Ms)</b>              | <b>Name of<br/>the<br/>Director</b> | <b>PAN &amp; DIN</b> | <b>Category<br/>(Chairperson<br/>/Executive/Non-<br/>Executive/in<br/>dependent/<br/>Nominee) &amp;</b> | <b>Initial Date of<br/>Appointment</b> | <b>Date of Re-<br/>appointment</b> | <b>Date of<br/>Cessation</b> | <b>Tenure</b>   | <b>Date of<br/>Birth</b> | <b>No. of<br/>directorship<br/>in listed<br/>entities<br/>including<br/>this listed<br/>entity<br/><br/>[with<br/>reference<br/>to<br/>Regulation<br/>17A]</b> | <b>No. of<br/>Independent<br/>Directorship in<br/>listed entities<br/>including this<br/>listed entity<br/><br/>[with reference<br/>to proviso to<br/>regulation<br/>17A(1)] &amp;<br/>reg. 17A(2)]</b> | <b>No. of<br/>memberships in<br/>Audit/<br/>Stakeholder<br/>Committee(s)<br/>including this<br/>listed entity<br/><br/>(Refer<br/>Regulation<br/>26(1) of the<br/>LODR<br/>Regulations)</b> | <b>No. of post of<br/>Chairperson in<br/>Audit/<br/>Stakeholder<br/>Committee held in<br/>listed entities<br/>including this<br/>listed entity<br/><br/>(Refer Regulation<br/>26(1) of the LODR<br/>Regulations)</b> |
| Mr.                                         | Harsh<br>Vardhan<br>Lodha           |                      | Chairperson<br>related to<br>Promoter /Non-<br>Independent/<br>Non-Executive                            | 23.04.1996                             | –                                  | –                            | –               | 13.02.1967               | 5                                                                                                                                                              | 0                                                                                                                                                                                                       | 1                                                                                                                                                                                           | 1                                                                                                                                                                                                                    |
| Mr.                                         | Anup<br>Singh                       |                      | Independent/<br>Non-Executive                                                                           | 19.03.2024                             | 19.03.2024                         | –                            | 27.13<br>months | 21.03.1945               | 1                                                                                                                                                              | 1                                                                                                                                                                                                       | 2                                                                                                                                                                                           | 1                                                                                                                                                                                                                    |
| Ms.                                         | Chitkala<br>Zutshi                  |                      | Independent/<br>Non-Executive                                                                           | 19.03.2024                             | 19.03.2024                         | –                            | 27.13<br>months | 25.03.1949               | 2                                                                                                                                                              | 2                                                                                                                                                                                                       | 2                                                                                                                                                                                           | 1                                                                                                                                                                                                                    |

|     |                    |                                                                 |                                                                    |            |            |   |                 |            |   |   |   |   |
|-----|--------------------|-----------------------------------------------------------------|--------------------------------------------------------------------|------------|------------|---|-----------------|------------|---|---|---|---|
| Ms. | Rajni Sekhri Sibal |                                                                 | Independent/<br>Non-Executive                                      | 19.03.2024 | 19.03.2024 | – | 27.13<br>months | 12.02.1960 | 3 | 3 | 5 | 1 |
| Dr. | Rajeev Malhotra    |                                                                 | Independent/<br>Non-Executive                                      | 19.03.2024 | 19.03.2024 | – | 27.13<br>months | 08.01.1964 | 1 | 1 | 1 | 0 |
| Mr. | Sandip Ghose       |                                                                 | Executive/<br>Managing<br>Director & Chief<br>Executive<br>Officer | 01.12.2022 | 01.01.2026 | – | –               | 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 <i>(Only those Committees that are mandatorily required to be reported under this Section have been disclosed.)</i> |                                       |                           |                                                                       |                         |                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------|-----------------------------------------------------------------------|-------------------------|-------------------|
| 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 <sup>#</sup> | -                 |
|                                                                                                                                                   |                                       | 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 | - |

# Shri Anup Singh was appointed as Chairman of the Nomination & Remuneration 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) |                                                                    |
| 13-04-2026                                 | Yes                                                         | 6                                           | 4                                       | 31-01-2026                                 | 71                                                                   |                                                                    |
| 09-05-2026                                 | Yes                                                         | 6                                           | 4                                       | -                                          | 25                                                                   |                                                                    |
|                                            |                                                             |                                             |                                         |                                            |                                                                      |                                                                    |
| 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                            | 08-05-2026                                                  | Yes                                         | 4                                       | 3                                          | 30-01-2026                                                           | 97                                                                 |
| Stakeholders Relationship Committee        | 09-05-2026                                                  | Yes                                         | 3                                       | 1                                          | 31-01-2026                                                           | 97                                                                 |
| Nomination and Remuneration Committee      | 08-05-2026                                                  | Yes                                         | 4                                       | 3                                          | 30-01-2026                                                           | 97                                                                 |
| Risk Management Committee                  | -                                                           | Yes                                         | 4                                       | 2                                          | 27-01-2026                                                           | -                                                                  |

**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) - **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**
5. The report submitted in the previous quarter has been placed before Board of Directors at its meeting held on **09.05.2026** and this report will be placed before the Board of Directors in the next meeting.

**Place:** Kolkata  
**Date:** 14.07.2026

**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 |

**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                          | 01 |
| No. of investor complaints disposed off during the Quarter                      | 00 |
| No. of investor complaints those remaining unresolved at the end of the Quarter | 01 |

**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 June, 2026. |                       |                                                              |                                                                                                                                  |                                                                                    |                                                                                                                                |

**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      | Deputy Commissioner-C, Business Audit Wing VI, Jaipur, Rajasthan | 28-11-2024                                     | The Deputy Commissioner-C of State Tax, Business Audit Wing-VI, Jaipur, Rajasthan had passed the demand order dated 27/02/2025 amounting to Rs. 4.92 crore, alleging wrong reduction of tax liability on account of rate difference credit notes under section 15(3)(b) of RGST/CGST Act, 2017 during the period April 2020 to March 2021. | The Company had filed an appeal before the Appellate Authority, State Tax, Udaipur. The Appellate Authority, State Tax, Udaipur vide its Order dated 19/05/2026 had confirmed the demand order dated 27/02/2025. The Company has filed a Rectification Application No. ZD080626040810G dt. 12/06/2026 before Appellate Authority. After rectification, the Company will challenge the said Order before the appropriate Authority. |

|   |                                                                                 |            |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                  |
|---|---------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | Mining Engineer,<br>Department of Mines &<br>Geology, Chittorgarh,<br>Rajasthan | 13-04-2026 | Demand order passed amounting to Rs. 4.60 crore under Section 4 and 21 of the MMDR Act, 1957 pertaining to non-compliance with certain conditions of the mining lease and alleged unauthorized mining activities carried out in a protected/restricted area ('Bheelo ka Devra'). | The Company had filed an appeal before the Hon'ble High Court, Jodhpur. The Hon'ble High Court, Jodhpur vide its Order dated 22/05/2026 has granted a stay on the demand order dated 13/04/2026. |
|---|---------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|