

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, 2026

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	–	30.13 months	21.03.1945	1	1	2	1
Ms.	Chitkala Zutshi		Independent/ Non-Executive	19.03.2024	19.03.2024	–	30.13 months	25.03.1949	2	2	2	1

Ms.	Rajni Sekhri Sibal		Independent/ Non-Executive	19.03.2024	19.03.2024	–	30.13 months	12.02.1960	2	2	4	2
Dr.	Rajeev Malhotra		Independent/ Non-Executive	19.03.2024	19.03.2024	–	30.13 months	08.01.1964	1	1	1	0
Mr.	Sandip Ghose		Executive/ Managing Director & Chief Executive 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	-
		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 Nomination and 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)
25-07-2026	Yes	6	4	09-05-2026	76
				13-04-2026	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	24-07-2026	Yes	4	3	08-05-2026	76
Stakeholders Relationship Committee	25-07-2026	Yes	3	1	09-05-2026	76
Risk Management Committee	24-07-2026	Yes	4	2	-	-
Nomination & Remuneration Committee	-	-	-	-	08-05-2026	-

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 <ul style="list-style-type: none"> 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 25.07.2026 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: 14.10.2026

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	01
No. of investor complaints received during the Quarter	01
No. of investor complaints disposed off during the Quarter	01
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 30 th September, 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.	The Commissioner of Central Goods and Services Tax & Central Excise, Jamshedpur	06-08-2018	The Commissioner, Central Goods and Services Tax and Central Excise, Bolpur, vide Order-in-Original (OIO) dated 26/06/2019, confirmed the demand of	The Hon'ble Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Kolkata, vide Order No.

	Commissionerate		₹282.06 lakh out of the total demand of ₹463.29 lakh, along with applicable interest and penalty, on account of disallowance of CENVAT credit availed on Sales Commission for the period from July 2013 to March 2017. Aggrieved by the confirmed demand, the Company filed an appeal before the Hon'ble CESTAT, Kolkata, on 14/10/2019.	FO/A/75892/2026-EX[DB] dated 15/07/2026, has allowed the CENVAT credit on Sales Commission, thereby accepting the Company's contentions and submissions. Accordingly, the demand relating to the disallowance of CENVAT credit on Sales Commission has been decided in favour of the Company.
2.	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 ₹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 had filed a Rectification Application No. ZD080626040810G dated 12/06/2026 before Appellate Authority. The said application was rejected vide order dated 27/08/2026. The Company has filed an appeal before the Goods and Services Tax Appellate Tribunal (GSTAT). The matter is currently pending adjudication before the GSTAT.

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

F. DISCLOSURE OF LOANS / GUARANTEES / COMFORT LETTERS / SECURITIES ETC.
HALF YEAR ENDING 30TH SEPTEMBER, 2026

I. Disclosure of Loans/ guarantees/comfort letters /securities etc. <small>refer note below</small>			
(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			
Promoter Group or any other entity controlled by them	-	1,25,00,00,000	
Directors (including relatives) or any other entity controlled by them	-		
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 - Yes Sd/- Name: Aditya Saraogi Designation: Group Chief Financial Officer Place: Kolkata Date: 14.10.2026			
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.			