

Limited review report on unaudited financial results for the quarter Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Brahmanand Himghar Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Brahmanand Himghar Limited** ("the Company") [CIN: - L29248WB1990PLC049290] for the quarter ended December 31, 2025 and year-to-date results for the period from April 01, 2025 to December 31, 2025 ("the Statement") together with the notes thereon attached herewith, being submitted by the company pursuant to the requirement of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. We have stamped and initialled the statement for identification purposes only.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standard specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the

information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

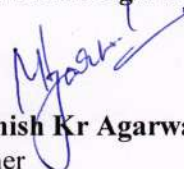
5. Emphasis of Matter:

We draw attention to Note 5 to the accompanying unaudited financial results, which explains that the Company is in the process of evaluating the implications of the New Labour Codes notified by the Government of India and is implementing the same in a phased manner. The financial impact, if any, has not been quantified at this stage.

Our conclusion on the statement is not modified in respect of the above matter.



For S K Naredi & Co LLP
Chartered Accountants
ICAI Firm Regn. No.: 003333C/C400397

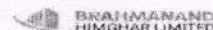

(Manish Kr Agarwal)
Partner
M. No.: 523248

UDIN: 26523248YWZRDP1825

Place: Jamshedpur, India.
Date: February 10th, 2026

BRAHMANAND HINGHAR LIMITED

Regd. Off. - Village - Chekuasole, P.O. Jogerdanga, P.S. Goaltore, Paschim Medinipur, Midnapore - 721121 (West Bengal).
CIN : L29248WB1990PLC049290 | www.brahmanandhinghar.in



Unaudited Financial Results for the Quarter Ended December 31, 2025

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
I. Revenue from operations						
(a) Interest Income	43.80	50.21	37.99	136.34	100.88	137.80
(b) Dividend Income	0.24	1.69	-	2.28	0.95	2.03
(c) Fees and Commission Income	0.92	0.36	0.55	2.16	1.27	1.51
(d) Net Gain on Fair Value Changes	3.00	(37.52)	(8.02)	(8.98)	12.95	(5.11)
Total Revenue From Operations	47.96	14.75	30.52	131.80	116.06	136.24
II. Other Income	-	-	-	-	0.34	0.34
III. Total Income (I + II)	47.96	14.75	30.52	131.80	116.40	136.58
IV. Expenses:						
(a) Finance Costs	10.44	10.14	6.65	30.78	7.89	15.86
(b) Impairment on Financial Instruments	(0.17)	(0.06)	0.20	(0.19)	0.74	0.72
(c) Employee benefits expenses	16.49	15.74	15.45	47.96	54.20	70.79
(d) Depreciation, amortization and impairment	-	-	-	-	-	-
(e) Other Expenses	3.07	3.32	2.34	8.59	5.84	7.81
Total expenses (IV)	29.82	29.13	24.64	87.14	68.67	95.17
V. Profit/(loss) before exceptional items and tax (III - IV)	18.13	(14.39)	5.88	44.66	47.73	41.41
VI. Exceptional items	-	-	-	-	-	-
VII. Profit/(loss) before tax (V + VI)	18.13	(14.39)	5.88	44.66	47.73	41.41
VIII. Tax expense:						
(a) Current tax	3.81	5.82	1.48	13.50	12.01	14.73
(b) Deferred tax	-	-	-	-	-	-
(c) Adjustment of taxes of earlier year	-	-	-	-	0.66	0.66
Total tax expense (VIII)	3.81	5.82	1.48	13.50	12.67	15.39
IX. Profit/(loss) for the year (VII - VIII)	14.32	(20.21)	4.40	31.16	35.06	26.02
X. Other comprehensive income/(loss)						
A. Items that will not be reclassified to profit or loss:						
(a) Net gain / (loss) on Equity instruments through OCI	-	53.11	-	53.11	339.16	339.16
(b) Income tax relating to items that will not be reclassified to profit or loss	-	(0.32)	-	(0.32)	-	(85.36)
Subtotal (A)	-	52.79	-	52.79	339.16	253.80
B. Items that will be reclassified to profit or loss:						
(a) Net gain / (loss) on debt instruments through OCI	-	-	-	-	-	-
(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (B)	-	-	-	-	-	-
Other comprehensive income/(loss) for the year (A + B)	-	52.79	-	52.79	339.16	253.80
XI. Total Comprehensive Income/(Loss) for the year (IX+X)	14.32	32.58	4.40	83.95	374.22	279.82
XII. Earnings per share:						
Face Value Rs. 5 each:						
Basic	0.10*	(0.14)*	0.03*	0.11*	0.25*	0.19*
Diluted	0.10*	(0.14)*	0.03*	0.11*	0.25*	0.19*

* Earnings per share for the quarters are not annualised



For and on behalf of the Board of Director
For Brahmanand Hinghar Ltd.
(CIN: L29248WB1990PLC049290)

Parin Mittal

(Parin Mittal)
Managing Director & CFO
DIN - 07052211



Jamshedpur, India
Date:- February 10th, 2026

BRAHMANAND HIMGHAR LIMITED

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Note for the Quarter Ended December 31, 2025

1. The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.
2. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

The financial results are available on the websites of the Stock Exchange(s) and the listed entity at (<https://brahmanandhimghar.in>), (previously <https://brahmanandhimghar.com>).

3. The unaudited results for the quarter ended December 31, 2025 have been subject to Limited review by Statutory Auditor.
4. The above financial results have been reviewed by the Audit committee and on its recommendation have been approved by Board of Directors at its meetings 10.02.2026.
5. During the Current Quarter, the Government of India has brought into effect the following Labour Codes with effect from 21 November 2025: the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020. The said Codes replace various existing labour laws and require detailed rules, notifications and clarifications to be issued by the Central and respective State Governments for effective implementation, including matters relating to wage structure, social security contributions, employee benefits and transitional provisions. As on the reporting date, the Company is in the process of evaluating the implications of the Labour Codes, including the impact of State-specific rules, transitional arrangements and administrative guidelines. Given that the Codes became effective part-way through the Quarter and the manner of implementation, interpretation and quantification of the financial impact is still evolving, the Company is presently unable to reasonably estimate the incremental liability, if any, arising therefrom. Accordingly, no provision has been recognised in the financial statements as at the reporting date. The Company will recognise the impact, if any, in accordance with applicable accounting standards in the period in which the obligations become reasonably measurable and enforceable.
6. The Company is primarily engaged in the business of NBFC activity and there are no separate reportable segments identified as per Ind AS 108 - Segment Reporting.



7. Disclosures in compliance with Regulations 52(4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 quarter ended December 31, 2025 are attached as Annexure 1.
8. The figure for the previous quarter/period has been regrouped/rearranged wherever necessary to conform to the current period presentation.



Place :- Jamshedpur
Date :- February 10th, 2026



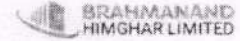
For or behalf of Board of Directors of
Brahmanand Himghar Limited

Parin Mittal

(Parin Mittal)
Managing Director & CFO
DIN - 07052211

Brahmanand Himghar Limited

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Annexure - I

Analytical Ratios / Disclosures as required by Regulation 52(4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Sr. No.	Particulars	Ref	Quarter ended			Nine months Ended		Year Ended
			31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Debt-Equity Ratio	2.1	0.14	0.14	0.11	0.14	0.11	0.10
2	Capital Redemption Reserve (Rs in Lakhs)		43.85	43.85	43.85	43.85	43.85	43.85
3	Networth (Rs in lakhs)	2.2	3,847.48	3,833.15	3,857.93	3,847.48	3,857.93	3763.53
4	Net Profit after Tax (Rs in lakhs)		14.32	-20.21	4.40	31.16	35.06	26.02
5	Earnings per Equity Share							
	Basic (Rs)		0.10*	(0.14)*	0.03*	0.11*	0.25*	0.19
	Diluted (Rs)		0.10*	(0.14)*	0.03*	0.11*	0.25*	0.19
6	Total Debts to Total Assets	2.3	0.11	0.11	0.09	0.11	0.09	0.08
7	Net Profit Margin (%)	2.4	29.87%	-137.05%	14.41%	23.64%	30.12%	19.10%
8	Sector Specific equivalent ratios							
	Capital Adequacy Ratio (%)	2.5	87.36%	87.55%	93.63%	87.36%	93.63%	91.01%
	Gross NPA ratio (%)	2.6	-	-	-	-	-	-
	Net NPA ratio (%)	2.7	-	-	-	-	-	-
	NPA Provision Coverage Ratio (%)	2.8	-	-	-	-	-	-

Notes

1) The figures for the preceding quarter ended March 31, 2025, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the respective financial year, which were subject to limited review.

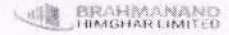
- 2.1) Debt Equity Ratio = [Debt Securities + Borrowings (Other than Debt Securities) + Deposits + Subordinated Liabilities] / [Equity Share Capital + Other Equity]
 2.2) Net Worth = [Equity Share Capital + Other Equity]
 2.3) Total debts to total Assets = [Debt Securities + Borrowings (Other than Debt Securities) + Deposits + Subordinated Liabilities] / Total Assets
 2.4) Net Profit Margin (%) = Profit After Tax / Total Income
 2.5) Capital Adequacy Ratio has been computed as per RBI guidelines
 2.6) Gross NPA Ratio = Gross Stage 3 loans / Gross Loans
 2.7) Net NPA Ratio = Net Stage 3 Loans / (Gross loans - ECL on stage 3 loans) where Net stage 3 loan = Gross Stage 3 loans - ECL on stage 3 loans
 2.8) NPA Provision Coverage Ratio = ECL on Stage 3 loans / Gross stage 3 loans

3) Other ratios / Disclosures such as debt service coverage ratio, interest service coverage ratio, outstanding redeemable preference share (quantity and value), debenture redemption reserve, current ratio, bad debts to accounts receivable ratio, current liability ratio, debtors turnover, inventory turnover and operating margin (%) are not applicable to the Company since the company is a NBFC registered with RBI and hence not disclosed



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Extract of Unaudited Financial Results for the Quarter Ended December 31, 2025

(All amounts are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations (Net)	47.96	14.75	30.52	131.80	116.40	136.58
Net Profit / (Loss) from ordinary activities after tax	14.32	-20.21	4.40	51.16	35.06	26.02
Net Profit / (Loss) for the period after tax (after extraordinary items)	14.32	-20.21	4.40	51.16	35.06	26.02
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other comprehensive income (after tax))	14.32	32.58	4.40	83.95	374.22	279.82
Equity Share Capital (Face value of Rs 5/- each)	700.09	700.09	700.09	700.09	700.09	700.09
Other Equity as shown in Audited Balance Sheet of the previous year	3,063.45	3,063.45	2,783.62	6,126.90	2,783.62	3,063.45
Earnings Per Share (for continuing & discontinued operations) (of Rs 5/- each)*						
Basic:	0.10	-0.14	0.03	0.22	0.25	0.19
Diluted:	0.10	-0.14	0.03	0.22	0.25	0.19

*Earnings per share for the quarters are not annualised

Note:

- 1) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites of the Stock Exchange(s) and the listed entity. (<https://brahmanandhimgar.in>)
- 2) The above financial results have been reviewed by the Audit committee and on its recommendation have been approved by Board of Directors at its meetings held on February 10, 2026
- 3) The Company is primarily engaged in the business of financing and there are no separate reportable segments identified as per IND AS - 108 - Segment Reporting.
- 4) The figure for the previous quarter/period have been regrouped/rearranged wherever necessary to conform to the current period presentation.

For and on behalf of the Board of Director

For Brahmanand Himgar Ltd.
(CIN: L29248WB1990PLC049290)

Parin Mittal

(Parin Mittal)
Managing Director & CFO
DIN - 07052211



Place: Jamshedpur
Date:- February 10th, 2026