

Independent Auditor's Review Report on the Quarterly and Yearly Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To  
The Board of Directors of  
Brahmanand Himghar Limited

**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying financial results of **Brahmanand Himghar Limited** (the "Company"), for the quarter ended March 31, 2026 and for the year ended March 31, 2026 together with notes thereon (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), duly initialled by us for identification.

In our opinion and to best of our information and according to explanations given to us, the aforesaid Statement:

- i. are presented in accordance with requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), RBI guidelines and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sub-section (10) of Section 143 of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Result" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's and Board of Director's Responsibilities for the Financial Results**

This Statement which is responsibility of the company's management and approved by the Board of Directors has been compiled from annual audited financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that give a



true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with Ind AS, as specified under Section 133 of the Act read with relevant rules issued there under, the circulars guidelines and directions issued by the Reserve Bank of India (RBI) from time to time ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the managements.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw



attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.



**For S K Naredi & Co LLP**

Chartered Accountants

ICAI Firm Regn. No.: 003333C/C400397

*Manish Kr. Agarwal*  
**(Manish Kr. Agarwal)**

Partner

M.No -523248

**UDIN – 26523248WVNFRQ9677**

Jamshedpur, India.  
May 20, 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



**Statement of Audited Financial Results for the Quarter & Year Ended March 31, 2026**

	Particulars	Note	Quarter Ended			Year Ended	
			31.03.2026 (Audited)**	31.12.2025 (Unaudited)	31.03.2025 (Audited)**	31.03.2026 (Audited)	31.03.2025 (Audited)
<b>I.</b>	<b>Revenue from operations</b>						
	(a) Interest Income	15	24.28	43.80	36.92	160.62	137.80
	(b) Dividend Income		1.77	0.24	1.08	4.06	2.03
	(c) Fees and Commission Income	16	0.50	0.92	0.24	2.66	1.51
	(d) Net Gain on Fair Value Changes		(45.41)	3.00	(18.06)	(54.39)	(5.11)
	<b>Total Revenue From Operations</b>		<b>(18.85)</b>	<b>47.96</b>	<b>20.18</b>	<b>112.95</b>	<b>136.24</b>
<b>II.</b>	Other Income		3.96	-	-	3.96	0.34
<b>III.</b>	<b>Total Income (I + II)</b>		<b>(14.89)</b>	<b>47.96</b>	<b>20.18</b>	<b>116.91</b>	<b>136.58</b>
<b>IV.</b>	<b>Expenses:</b>						
	(a) Finance Costs	17	7.12	10.44	7.97	37.90	15.86
	(b) Impairment on Financial Instruments	18	(0.87)	(0.17)	(0.02)	(1.06)	0.72
	(c) Employee benefits expenses	19	16.49	16.49	16.59	64.44	70.79
	(d) Depreciation, amortization and impairment	20	-	-	-	-	-
	(e) Other Expenses	21	3.79	3.07	1.92	12.39	7.81
	<b>Total expenses (IV)</b>		<b>26.53</b>	<b>29.82</b>	<b>26.45</b>	<b>113.67</b>	<b>95.17</b>
<b>V.</b>	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>		<b>(41.42)</b>	<b>18.13</b>	<b>(6.27)</b>	<b>3.24</b>	<b>41.41</b>
<b>VI.</b>	Exceptional items	22	-	-	-	-	-
<b>VII.</b>	<b>Profit/(loss) before tax (V + VI)</b>		<b>(41.42)</b>	<b>18.13</b>	<b>(6.27)</b>	<b>3.24</b>	<b>41.41</b>
<b>VIII.</b>	Tax expense:						
	(a) Current tax		3.62	3.81	2.72	17.12	14.73
	(b) Deferred tax		-	-	-	-	-
	(c) Adjustment of taxes of earlier year		0.32	-	-	0.32	0.66
	<b>Total tax expense (VIII)</b>		<b>3.94</b>	<b>3.81</b>	<b>2.72</b>	<b>17.44</b>	<b>15.39</b>
<b>IX.</b>	<b>Profit/(loss) for the year (VII - VIII)</b>		<b>(45.36)</b>	<b>14.32</b>	<b>(8.99)</b>	<b>(14.20)</b>	<b>26.02</b>
<b>X.</b>	<b>Other comprehensive income/(loss)</b>						
	A. Items that will not be reclassified to profit or loss:						
	(a) Net gain / (loss) on Equity instruments through OCI		53.11	-	339.16	53.11	339.16
	(b) Income tax relating to items that will not be reclassified to profit or loss		(13.37)	-	(85.36)	(13.37)	(85.36)
	<b>Subtotal (A)</b>		<b>39.74</b>	<b>-</b>	<b>253.80</b>	<b>39.74</b>	<b>253.80</b>
	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		-	-	-	-	-
	<b>Subtotal (B)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other comprehensive income/(loss) for the year (A + B)</b>		<b>39.74</b>	<b>-</b>	<b>253.80</b>	<b>39.74</b>	<b>253.80</b>
<b>XI.</b>	<b>Total Comprehensive Income/(Loss) for the year (IX+X)</b>		<b>(5.62)</b>	<b>14.32</b>	<b>244.81</b>	<b>25.54</b>	<b>279.82</b>
<b>XII.</b>	<b>Earnings per share:*</b>	23					
	Face Value Rs. 5 each:						
	Basic		(0.32)	0.10	(0.06)	(0.10)	0.19
	Diluted		(0.32)	0.10	(0.06)	(0.10)	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

Date:- May 20th, 2026  
Place: Jamshedpur

**BRAHMANAND HIMGHAR LIMITED**

Regd. Off. - Village - Chekuasole, P.O. Jogerdanga, P.S. Goaltore, Paschim Medinipur, Midnapore – 721121 (West Bengal).

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**Notes to Audited Financial Results**  
**Statement of Assets and Liabilities as at March 31, 2026**

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

Particulars	As at March 31, 2026	As at March 31, 2025
<b>I. ASSETS</b>		
<b>1 FINANCIAL ASSETS</b>		
(a) Cash and Cash Equivalents	86.59	15.42
(b) Bank Balance other than (a) above	-	-
(c) Receivables		
(i) Trade Receivables	-	-
(d) Loans	1,340.51	1,765.04
(e) Investments	2,391.37	2,311.70
(d) Other Financial Assets	-	-
	<b>3,818.47</b>	<b>4,092.20</b>
<b>2 NON-FINANCIAL ASSETS</b>		
(a) Inventories	-	-
(b) Current Tax Assets (Net)	20.63	14.69
(c) Investment Property	298.28	293.01
(d) Property, Plant and Equipment	-	-
(e) Other Non - Financial assets	187.11	187.41
	<b>506.01</b>	<b>495.11</b>
<b>TOTAL ASSETS</b>	<b>4,324.49</b>	<b>4,587.30</b>
<b>II. LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>1 FINANCIAL LIABILITIES</b>		
(a) Payables	-	-
(I) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of Creditors other than micro enterprises and small enterprises	-	-
(II) Other Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of Creditors other than micro enterprises and small enterprises	-	-
(b) Borrowings (Other than Debt Securities)	13.49	383.27
(c) Other Financial Liabilities	2.24	1.53
	<b>15.73</b>	<b>384.79</b>
<b>2 NON - FINANCIAL LIABILITIES</b>		
(a) Current Tax Liabilities (Net)	1.04	0.64
(b) Deferred Tax Liabilities (Net)	385.23	371.87
(c) Other Non- Financial Liabilities	133.42	66.47
	<b>519.69</b>	<b>438.98</b>
<b>EQUITY</b>		
(a) Equity Share Capital	700.09	700.09
(b) Other Equity	3,088.99	3,063.45
	<b>3,789.07</b>	<b>3,763.53</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>4,324.49</b>	<b>4,587.30</b>

For and on behalf of the Board  
For Brahmanand Himghar Limited  
(CIN: L29248WB1990PLC049290)



*Parin Mittal*

(Parin Mittal)  
Managing Director & CFO  
DIN - 07052211

Date:- May 20th, 2026  
Place: Jamshedpur

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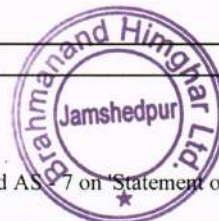
**Statement of Cash Flows for the Year ended March 31, 2026**

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

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>A) Cash flows from Operating activities</b>		
Profit before exceptional items and taxes	3.24	41.41
<b>Adjustments for Non - cash Expenses</b>		
Tax of earlier years	(0.32)	(0.66)
Depreciation and amortisation expense	-	-
Fair values changes	54.39	5.11
Impairment on financial instruments	(1.06)	0.72
Interest Paid	37.90	15.86
Dividend Received	(4.06)	(2.03)
<b>Cash flows from operating activities before working capital changes</b>	<b>90.10</b>	<b>60.41</b>
<b>Adjustment for working capital changes :</b>		
(Increase)/decrease in Loans	425.59	(287.91)
(Increase)/decrease in current tax assets	(7.94)	27.65
(Increase)/decrease in other non-financial assets	(4.96)	(3.79)
Increase/(decrease) in other financial liabilities	0.71	(2.82)
Increase/(decrease) in Payables	-	-
Increase/(decrease) in other non-financial liabilities	66.94	43.01
<b>Cash generated from operations</b>	<b>570.45</b>	<b>(163.46)</b>
Income tax paid	(14.73)	(42.19)
<b>Net cash flows from operating activities (A)</b>	<b>555.71</b>	<b>(205.65)</b>
<b>B) Cash flows from Investing activities</b>		
Proceeds from sale of assets held for sale	-	-
Purchase of investments at amortised cost	(338.22)	(200.56)
Proceeds from sale of investments at amortised cost	-	-
Purchase of investments at FVOCI	-	-
Purchase of investments at FVTPL	-	-
Proceeds from sale of investments at FVTPL	257.30	25.89
Dividend income received	4.06	2.03
<b>Net cash used in investing activities (B)</b>	<b>(76.86)</b>	<b>(172.64)</b>
<b>C) Cash flows from Financing activities</b>		
Proceeds from Borrowings (Other than Debt Securities)	(369.78)	-
Repayment of Borrowings (Other than Debt Securities)	-	383.27
Interest Paid	(37.90)	(15.86)
<b>Net cash from/(used in) financing activities (C)</b>	<b>(407.68)</b>	<b>367.41</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>71.17</b>	<b>(10.88)</b>
Cash and cash equivalents as at April 1 (opening balance)	15.42	26.30
<b>Cash and cash equivalents as at March 31 (closing balance)</b>	<b>86.59</b>	<b>15.42</b>
<b>Cash and cash equivalents as at Year end:</b>		
Cash on hand	0.78	13.11
Balances with banks in current accounts	85.81	2.31
Term deposits with maturity of less than three months	-	-
<b>Total</b>	<b>86.59</b>	<b>15.42</b>

Note :-

The above cash flow statement has been prepared under the 'Indirect method' as set out in Ind AS - 7 on 'Statement of Cash Flows'.



**Brahmanand Himghar Limited****Notes to the Financial Statement for the quarter & year ended March 31, 2026:**

3. The above financial results have been reviewed by the Audit committee and subsequently approved by Board of Directors at their respective meetings held on May 20, 2026.
4. The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 (the "Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, the circulars guidelines and directions issued by the Reserve Bank of India (RBI), Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and other recognized accounting practices generally accepted in India.
5. 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 websites of the Stock Exchange(s) and the listed entity. (<https://brahmanandhimghar.in>).

6. \*\*The figures for the fourth quarter of current financial year and previous financial year are the balancing figures between audited figures in respect of full financial year(s) and the published year to date figures up to the end of third quarter of the current and previous financial year which was subject to limited review by the statutory auditors.
7. The financial results for the quarter and year ended March 31, 2026 have been audited by Statutory Auditors.
8. The company is primarily engaged in the business of financing and there are no separate reportable segments identified as per Ind AS 108 – Operating Segments.
9. Information as required by Regulations 52(4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 for the Quarter and year ended March 31, 2026 are attached as Annexure - I.
10. The figures for the previous periods/year have been regrouped/rearranged wherever necessary to conform to the current period presentation. There are no significant regroupings/ reclassification for the quarter under report.



For or behalf of Board of Directors of  
**Brahmanand Himghar Limited**  
(CIN: L29248WB1990PLC049290)

*Parin Mittal*

**(Parin Mittal)**  
Managing Director & CFO  
DIN – 07052211

Place :- Jamshedpur  
Date :- May 20, 2026

**Brahmanand Himghar Limited**

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**Annexure - 1**

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			Year Ended	
			31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
			Audited	Unaudited	Audited	Audited	Audited
1	Debt-Equity Ratio	2.1	0.00	0.14	0.10	0.00	0.10
2	Debt Service Coverage Ratio		NA	NA	NA	NA	NA
3	Interest Service Coverage Ratio		NA	NA	NA	NA	NA
4	Outstanding Redeemable Preference Share (Qty)		Nil	Nil	Nil	Nil	Nil
5	Outstanding Redeemable Preference Share (Value)		Nil	Nil	Nil	Nil	Nil
6	Capital Redemption Reserve (Rs in Lakhs)		43.85	43.85	43.85	43.85	43.85
7	Debenture Redemption Reserve		Nil	Nil	Nil	Nil	Nil
8	Networth (Rs in lakhs)	2.2	3,789.07	3,847.48	3763.53	3789.07	3763.53
9	Net Profit after Tax (Rs in lakhs)		(45.36)	14.32	(8.99)	(14.20)	26.02
10	<b>Earnings per Equity Share</b>						
	Basic (Rs)		(0.32)	0.10*	(0.06)	(0.10)	0.19
	Diluted (Rs)		(0.32)	0.10*	(0.06)	(0.10)	0.19
11	Current Ratio		NA	NA	NA	NA	NA
12	Long Term Debt to Working Capital		NA	NA	NA	NA	NA
13	Bad debts to Accounts Receivable Ratio		NA	NA	NA	NA	NA
14	Current Liability Ratio		NA	NA	NA	NA	NA
15	Total Debts to Total Assets	2.3	0.00	0.11	0.08	0.00	0.08
16	Debtors Turnover		NA	NA	NA	NA	NA
17	Inventory Turnover		NA	NA	NA	NA	NA
18	Operating Margin (%)		NA	NA	NA	NA	NA
19	Net Profit Margin (%)	2.4	304.64%	29.87%	-44.54%	-12.57%	19.10%
20	<b>Sector Specific equivalent ratios</b>						
	Capital Adequacy Ratio (%)	2.5	99.45%	87.36%	91.01%	99.45%	91.01%
	Gross NPA ratio (%)	2.6	-	-	-	-	-
	Net NPA ratio (%)	2.7	-	-	-	-	-
	NPA Provision Coverage Ratio (%)	2.8	-	-	-	-	-
	Liquidity coverage ratio (%)*		7.52	-	9.69	7.52	9.69
	Capital to risk -weighted assets ratio (CRAR)		0.23	-	0.13	0.23	0.13
	Tier I CRAR		0.23	-	0.05	0.23	0.05
	Tier II CRAR		0.00	-	0.08	0.00	0.08

**Notes**

1) The figures for the preceding quarter ended March 31, 2026, 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 Audited Financial Results for the Quarter & Year Ended March 31, 2026**

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

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited (Note 4)	Unaudited	Audited (Note 4)	Audited	Audited
Total Income from Operations (Net)	(14.89)	47.96	20.18	116.91	136.58
Net Profit / (Loss) from ordinary activities after tax	(45.36)	14.32	(8.99)	(14.20)	26.02
Net Profit / (Loss) for the period after tax (after extraordinary items)	(45.36)	14.32	(8.99)	(14.20)	26.02
Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax))	(5.62)	14.32	244.81	25.54	279.82
Equity Share Capital (Face value of Rs 5/- each)	700.09	700.09	700.09	700.09	700.09
Other Equity as shown in Audited Balance Sheet of the previous year	3,088.99	3,063.45	3,063.45	3,088.99	3,063.45
Earnings Per Share (for continuing & discontinued operations) (of Rs 5/- each)*					
Basic:	(0.32)	0.10	(0.06)	(0.10)	0.19
Diluted:	(0.32)	0.10	(0.06)	(0.10)	0.19

\*Earnings per share for the quarters are not annualised

**Note:**

- The above is an extract of the detailed format of Quarter & Year Ended 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 Quarter & Year Ended Financial Results are available on the websites of the Stock Exchange(s) and the listed entity. (<https://brahmanandhimghar.in>).
- 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 May 20, 2026.
- The Company is primarily engaged in the business of financing and there are no separate reportable segments identified as per IND AS - 108 - Segement Reporting.
- The figures for the Quarter ended March 31, 2026 and March 31, 2025 are the balancing figure between the audited figure for the full financial Year and the unaudited figure upto the nine month ended December 31, 2025 and December 31, 2024 respectively, which where subject to Limited Review by the Statutory Auditor.
- These Financials Results have been prepared in accordance with Indian Accounting Standards (IND AS) prescribed u/s 133 of The Companies Act, 2013 read with relevant rules there under and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 (As Amended).
- The previous period/year numbers have been regrouped/reclassified wherever necessary to conform to the current period/year presentation. The impact of such reclassification/regrouping is not material to the Financial Results.

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

*Parin Mittal*

**(Parin Mittal)  
Managing Director & CFO  
DIN - 07052211**



Date:- May 20th, 2026  
Place: Jamshedpur