S K NAREDI & CO LLP
Chartered Accountants
LLPIN : ACP - 2977

Virdi Niwas, M. Road, Bistupur,
Jamshedpur - 831001, Jharkhand
GSTIN- 20AAFFS1613J1ZN

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 June 30, 2026 ("the Statement") 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 initialed 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.

S K NAREDI & CO LLP ICAI Reg. No. 003333C/C400397 Chartered Accountants

5. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended on that date and the published unaudited year-to-date figures up to the third quarter ended December 31, 2025 prepared in accordance with the recognition and measurement principles laid down in accordance with Ind AS 34 *"Interim Financial Reporting"*.

   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

S K NAREDI & CO LLP ICAI Reg. No. 003333C/ C400397 Chartered Accountants

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

UDIN: 26523248TBXSMB1637

Place: Jamshedpur, India.
Date: August 10, 2026

BRAHMANAND HIMGHAR LIMITED

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

CIN : L29248WB1990PLC049290 | www.brahmanandhimghar.in

BRAHMANAND HIMGHAR LIMITED

Unaudited Financial Results for the quarter ended June 30, 2026

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

		Particulars	Quarter Ended			Year Ended
			30.06.2026 (Unaudited)	31.03.2026 (Audited) (Refer Note -4)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I.		**Revenue from operations**				
	(a)	Interest Income	30.88	24.28	42.32	160.62
	(b)	Dividend Income	0.53	1.77	0.35	4.06
	(c)	Fees and Commission Income	0.37	0.50	0.88	2.66
	(d)	Net Gain on Fair Value Changes	37.26	(45.41)	25.54	(54.39)
		Total Revenue From Operations	**69.04**	**(18.85)**	**69.10**	**112.95**
II.		Other Income	-	3.96	-	3.96
III.		**Total Income (I + II)**	**69.04**	**(14.89)**	**69.10**	**116.91**
IV.		**Expenses:**				
	(a)	Finance Costs	0.27	7.12	10.21	37.90
	(b)	Impairment on Financial Instruments	0.14	(0.87)	0.03	(1.06)
	(c)	Employee benefits expenses	16.20	16.49	15.74	64.44
	(d)	Depreciation, amortization and impairment	-	-	-	-
	(e)	Other Expenses	1.76	3.79	2.21	12.39
		Total expenses (IV)	**18.37**	**26.53**	**28.18**	**113.67**
V.		**Profit/(loss) before exceptional items and tax (III - IV)**	**50.67**	**(41.42)**	**40.92**	**3.24**
VI.		Exceptional items	-	-	-	-
VII.		**Profit/(loss) before tax (V + VI)**	**50.67**	**(41.42)**	**40.92**	**3.24**
VIII.		Tax expense:				
	(a)	Current tax	3.37	3.62	3.87	17.12
	(b)	Deferred tax	-	-	-	-
	(c)	Adjustment of taxes of earlier year	0.07	0.32	-	0.32
		Total tax expense (VIII)	**3.45**	**3.94**	**3.87**	**17.44**
IX.		**Profit/(loss) for the year/period (VII - VIII)**	**47.22**	**(45.36)**	**37.05**	**(14.20)**
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
	(b)	Income tax relating to items that will not be reclassified to profit or loss	-	(13.37)	-	(13.37)
		Subtotal (A)	-	**39.74**	-	**39.74**
	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/period (A + B)	-	**39.74**	-	**39.74**
XI.		**Total Comprehensive Income/(Loss) for the year/period (IX+X)**	**47.22**	**(5.62)**	**37.05**	**25.54**
XII.		**Earnings per share:***				
		Face Value Rs. 5 each:				
		Basic	0.34	(0.32)	0.26	(0.10)
		Diluted	0.34	(0.32)	0.26	(0.10)

* Earnings per share has not been annualised

Brahmanand Himghar Ltd. Jamshedpur

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BRAHMANAND HIMGHAR LIMITED

Extract of Unaudited Financial Results for the Quarter Ended June 30, 2026

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

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited (Refer Note - 4)	Unaudited	Audited
Total Income from Operations (Net)	69.04	(14.89)	69.10	116.91
Net Profit / (Loss) from ordinary activities after tax	47.22	(45.36)	37.05	(14.20)
Net Profit / (Loss) for the period after tax (after extraordinary items)	47.22	(45.36)	37.05	(14.20)
Total Comprehensive Income for the period	47.22	(5.62)	37.05	25.54
(Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)				
Equity Share Capital (Face value of Rs 5/- each)	700.09	700.09	700.09	700.09
Other Equity as shown in Audited Balance Sheet of the previous year	3088.99	3,088.99	3063.45	3,088.99
Earnings Per Share (for continuing & discontinued operations) (of Rs 5/- each)*				
Basic:	0.34	(0.32)	0.26	(0.10)
Diluted:	0.34	(0.32)	0.26	(0.10)

*Earnings per share has not been 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://brahmanandhimghar.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 August 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 - Segement Reporting.

4) 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

5) 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
For Brahmanand Himghar Limited
(CIN: L29248WB1990PLC049290)

Parin Mittal

(Parin Mittal)
Managing Director & CFO
DIN - 07052211

Brahmanand Himghar Ltd. Jamshedpur

Place: Jamshedpur
Date : August 10, 2026

Brahmanand Himghar Limited
Regd. Off. - Village - Chekuasole, P.O. Jogerdanga, P.S. Goaltore, Paschim Medinipur, Midnapore – 721121 (West Bengal).
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BRAHMANAND HIMGHAR LIMITED

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
			30.06.2026	31.03.2026	30.06.2025	31.03.2026
			Unaudited	Audited	Unaudited	Audited
1	Debt-Equity Ratio	2.1	0.00	0.00	0.13	0.00
2	Debt Service Coverage Ratio		NA	NA	NA	NA
3	Interest Service Coverage Ratio		NA	NA	NA	NA
4	Outstanding Reedemable Preference Share (Qty)		Nil	Nil	Nil	Nil
5	Outstanding Reedemable Preference Share (Value)		Nil	Nil	Nil	Nil
6	Capital Redemption Reserve (Rs in Lakhs)		43.85	43.85	43.85	43.85
7	Debenture Redemption Reserve		Nil	Nil	Nil	Nil
8	Networth (Rs in lakhs)	2.2	3,830.09	3,789.07	3,794.15	3,789.07
9	Net Profit after Tax (Rs in lakhs)		47.22	(45.36)	37.05	(14.20)
10	**Earnings per Equity Share**					
	Basic (Rs)		0.34	(0.32)	0.26	(0.10)
	Diluted (Rs)		0.34	(0.32)	0.26	(0.10)
11	Current Ratio		NA	NA	NA	NA
12	Long Term Debt to Working Capital		NA	NA	NA	NA
13	Bad debts to Accounts Receivable Ratio		NA	NA	NA	NA
14	Current Liability Ratio		NA	NA	NA	NA
15	Total Debts to Total Assets	2.3	0.00	0.00	0.11	0.00
16	Debtors Turnover		NA	NA	NA	NA
17	Inventory Turnover		NA	NA	NA	NA
18	Operating Margin (%)		NA	NA	NA	NA
19	Net Profit Margin (%)	2.4	68.40%	304.64%	53.62%	-12.57%
20	**Sector Specific equivalent ratios**					
	Capital Adequacy Ratio (%)	2.5	98.43%	99.45%	0.00%	99.45%
	Gross NPA ratio (%)	2.6	-	-	-	-
	Net NPA ratio (%)	2.7	-	-	-	-
	NPA Provision Coverage Ratio (%)	2.8	-	-	-	-
	Liquidity coverage ratio (%)*		-	7.52	-	7.52
	Capital to risk -weighted assets ratio (CRAR)		-	0.23	-	0.23
	Tier I CRAR		-	0.23	-	0.23
	Tier II CRAR		-	0.00	-	0.00

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

2.10) NPA = Non Performing Assets

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.

Brahmanand Himghar Ltd. Jamshedpur

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BRAHMANAND HIMGHAR LIMITED

Notes to the Unaudited Financial Statement for the quarter ended June 30, 2026:

1. The above financial results have been reviewed by the Audit committee and subsequently approved by Board of Directors at their respective meetings held on August 10, 2026.

2. 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.

3. 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).

4. **The figures for the first 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.

5. The financial results for the quarter ended June 30, 2026 have been reviewed by Statutory Auditors.

6. 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.

7. 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.

8. 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)

Brahmanand Himghar Ltd. Jamshedpur

Parin Mittal

(Parin Mittal)
Managing Director & CFO
DIN – 07052211

Place :- Jamshedpur
Date :- August 10, 2026