



# M B A H & CO. CHARTERED ACCOUNTANTS

VIRDI NIWAS, M-ROAD, BISTUPUR, JAMSHEDPUR-831 001 (JHARKHAND)

GSTIN :- 20AAEFB3648M1ZK

☎ : 0657 - 2321049, E-MAIL : mbah.jsr2512@gmail.com

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

**Review Report 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, 2020 and year to date from 01<sup>st</sup> April' 2020 to 31<sup>st</sup> December' 2020 ("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.
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 there under 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.

**For M B A H & CO**

Chartered Accountants

ICAI Firm Regn. No – 121426W

*Abhishek Agarwal*

**(Abhishek Agarwal)**

Partner

M.No – 414050

UDIN – 21414050AAAAA09635

Place:-Jamshedpur

Date :- 13<sup>th</sup> Day of February, 2021.



Brahmanand Himghar Limited  
Balance Sheet as at December 31, 2020

(Rs in Lakhs)

Particulars	Note	As at December 31, 2020	As at March 31, 2020
<b>I. ASSETS</b>			
<b>1 FINANCIAL ASSETS</b>			
(a) Cash and Cash Equivalents	3	16.41	7.26
(b) Bank Balances other than cash and cash equivalents	4	4.15	4.15
(c) Receivables			
i) Trade Receivables	5	0.48	0.95
(d) Loans	6	1,520.47	1,461.31
(e) Investments	7	1,325.61	1,215.91
		<b>2,867.11</b>	<b>2,689.58</b>
<b>2 NON-FINANCIAL ASSETS</b>			
(a) Current Tax Assets (Net)	8	7.85	0.36
(b) Property, Plant and Equipments	9	-	-
(c) Other Non - Financial Assets	10	40.00	81.45
		<b>47.85</b>	<b>81.81</b>
<b>3 ASSETS CLASSIFIED AS HELD FOR SALE</b>			
	11	231.04	177.25
<b>TOTAL ASSETS</b>		<b>3,146.01</b>	<b>2,948.65</b>
<b>II. LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>1 FINANCIAL LIABILITIES</b>			
(a) Payable			
(i) Trade Payable	12	-	-
(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		2.84	0.98
(ii) Total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(b) Borrowings (Other than Debt Securities)	13	225.13	242.89
(c) Other Financial Liabilities	14	1.24	0.91
		<b>229.21</b>	<b>244.78</b>
<b>2 NON - FINANCIAL LIABILITIES</b>			
(a) Current Tax Liabilities (Net)	15	10.60	14.08
(b) Deferred Tax Liabilities (Net)	16	157.31	128.95
(c) Other Non- Financial Liabilities	17	174.75	97.74
		<b>342.66</b>	<b>240.78</b>
<b>EQUITY</b>			
(a) Equity Share Capital		700.09	700.09
(b) Other Equity		1,874.05	1,763.00
		<b>2,574.14</b>	<b>2,463.09</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>3,146.01</b>	<b>2,948.65</b>



## Brahmanand Himghar Limited

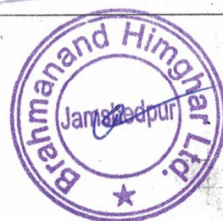
CIN : L29248WB1990PLC049290

Regd Office :- Village - Chekuasole, P.O.Jogerdanga, P.S.Goaltore, Paschim Medinipur Midnapore WB 721121 IN

## Statement of Unaudited Financial Results for the quarter ended 31st December' 2020

(Rs. in Lakhs)

Particulars	Quarter Ended			9 Months Ended		Year Ended
	31.12.2020 (unaudited)	30.09.2020 (unaudited)	31.12.2019 (unaudited)	31.12.2020 (unaudited)	31.12.2019 (unaudited)	31.03.2020 (audited)
<b>I. Revenue from operations</b>						
(a) Interest Income	20.56	20.44	13.03	60.96	22.51	61.13
(b) Dividend Income	-	-	0.01	-	0.01	0.01
(c) Fees and Commission Income	0.50	0.75	-	1.50	-	1.00
(d) Net Gain on Fair Value Changes	(0.44)	0.52	-	1.02	-	(3.86)
<b>Total Revenue From Operations</b>	<b>20.61</b>	<b>21.71</b>	<b>13.04</b>	<b>63.49</b>	<b>22.51</b>	<b>58.28</b>
II. Other Income	-	-	-	-	-	-
<b>III. Total Income (I + II)</b>	<b>20.61</b>	<b>21.71</b>	<b>13.04</b>	<b>63.49</b>	<b>22.51</b>	<b>58.28</b>
<b>IV. Expenses:</b>						
(a) Finance Costs	2.20	2.30	7.99	6.74	21.71	26.97
(b) Impairment on Financial Instruments	0.09	0.07	(0.21)	0.15	(0.10)	2.31
(c) Employee benefits expenses	6.80	3.05	2.39	10.64	4.00	4.07
(d) Depreciation, amortisation and impairment	-	-	0.08	-	6.16	4.87
(e) Other Expenses	2.11	1.56	1.99	3.86	2.66	5.64
<b>Total expenses (IV)</b>	<b>11.19</b>	<b>6.97</b>	<b>15.03</b>	<b>21.38</b>	<b>34.43</b>	<b>43.85</b>
<b>V. Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>9.42</b>	<b>14.74</b>	<b>(1.99)</b>	<b>42.11</b>	<b>(11.92)</b>	<b>14.43</b>
VI. Exceptional items	-	-	579.78	-	592.81	579.78
<b>VII. Profit/(loss) before tax (V + VI)</b>	<b>9.42</b>	<b>14.74</b>	<b>577.79</b>	<b>42.11</b>	<b>580.89</b>	<b>594.20</b>
VIII. Tax expense:						
(a) Current tax	2.37	3.71	115.83	10.60	115.83	120.24
(b) Deferred tax	-	-	-	-	-	(7.01)
(c) Adjustment of taxes of earlier year	4.77	0.00	-	4.77	-	-
<b>Total tax expense (VIII)</b>	<b>7.14</b>	<b>3.71</b>	<b>115.83</b>	<b>15.37</b>	<b>115.83</b>	<b>113.23</b>
<b>IX. Profit/(loss) for the year (VII - VIII)</b>	<b>2.28</b>	<b>11.03</b>	<b>461.96</b>	<b>26.74</b>	<b>465.06</b>	<b>480.97</b>
<b>X. 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	112.67	-	48.70	112.67	488.37	(301.38)
(b) Income tax relating to items that will not be reclassified to profit or loss	(28.36)	-	(100.61)	(28.36)	(100.75)	78.36
<b>Subtotal (A)</b>	<b>84.31</b>	<b>-</b>	<b>383.09</b>	<b>84.31</b>	<b>387.62</b>	<b>(223.02)</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	-	-	-	-	-	-
<b>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other comprehensive income/(loss) for the year (A+B)</b>	<b>84.31</b>	<b>-</b>	<b>383.09</b>	<b>84.31</b>	<b>387.62</b>	<b>(223.02)</b>
<b>XI. Total Comprehensive Income/(Loss) for the year (IX+X)</b>	<b>86.59</b>	<b>11.03</b>	<b>845.05</b>	<b>111.05</b>	<b>852.68</b>	<b>257.95</b>
<b>XII. Earnings per share:</b>						
Face Value Rs. 5 each:						
Basic	0.62	0.08	6.04	0.79	6.09	3.36
Diluted	0.62	0.08	6.04	0.79	6.09	3.36



NOTES:

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.
3. The unaudited results for the quarter and half year ended December 31, 2020 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 held on February 13, 2021.
5. 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
6. The figure for the previous quarter/period have been regrouped/rearranged wherever necessary to conform to the current period presentation.

For or behalf of Board of Directors of  
**Brahmanand Himghar Limited**

*Parin Mittal*

s/d

**(Parin Mittal)**

Managing Director

DIN - 07052211

Place :- Jamshedpur

Date :- 13<sup>th</sup> day of February, 2021



**Brahmanand Himghar Limited**

CIN : L29248WB1990PLC049290

Village - Chekuasole, P.O.Jogerdanga, P.S.Goaltore, Paschim Medinipur Midnapore WB 721121 IN

**Extract of Unaudited Financial Results for the Quarter Ended 31st December, 2020**

Particulars	(Rs In Lakhs)						
	Quarter Ended			Nine Months Ended		Year Ended	
	31.12.2020 (unaudited)	30.09.2020 (unaudited)	30.06.2020 (unaudited)	31.12.2019 (unaudited)	31.12.2020 (unaudited)	31.12.2019 (unaudited)	31.03.2020 Audited
Total Income from Operations (Net)	20.61	21.71	21.17	13.04	63.49	22.51	58.28
Net Profit / (Loss) from ordinary activities after tax	2.28	11.03	13.43	461.96	26.74	465.06	480.97
Net Profit / (Loss) for the period after tax (after extraordinary items)	2.28	11.03	13.43	461.96	26.74	465.06	480.97
Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)	86.59	11.03	13.43	845.05	111.05	852.68	257.95
Equity Share Capital (Face value of Rs 5/- each)	700.09	700.09	700.09	700.09	700.09	700.09	700.09
Other Equity as shown in Audited Balance Sheet of the previous year	1,763.00	1,763.00	1,763.00	1,548.87	1,763.00	1,548.87	1,763.00
Earnings Per Share (before extraordinary items) (of ₹.10/- each)							
Basic:	0.62	0.08	0.10	6.04	0.79	6.09	3.36
Diluted:	0.62	0.08	0.10	6.04	0.79	6.09	3.36
Earnings Per Share (for continuing & discontinued operations) (of ₹. 5/- each)#							
Basic:	0.62	0.08	0.10	6.04	0.79	6.09	3.36
Diluted:	0.62	0.08	0.10	6.04	0.79	6.09	3.36

# Earning per share for the interim period is not annualized

**Note:**

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulations 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

The unaudited results for the quarter ended December 31,2020 have been subject to limited review by Statutory Auditor.

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 13, 2021.

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.

The figure for the previous quarter/period have been regrouped/rearranged wherever necessary to conform to the current period presentation.

Place: Jamshedpur  
Dated : 13th day of February, 2021



For or behalf of Board of Directors of  
Brahmanand Himghar Limited

*Parin Mittal*

(Parin Mittal)  
Managing Director  
DIN - 07052211