


Independent Auditor's Limited 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

**Limited 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, 2023 and the year to date results for the period April 01, 2023 to December 31, 2023 ("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 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.

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



**(Rahul Naredi)**  
Partner  
M. No.: 302632



**UDIN: 24302632BKBXRF5029**

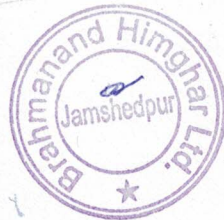
Jamshedpur, India.  
February 06, 2024

**Brahmanand Himghar Limited**  
**Unaudited Statement of Profit and Loss for the quarter and Nine months ended December 31, 2023**

(Rs. in Lakhs)

Particulars	Quarter Ended			Nine months ended		Year Ended
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
<b>I. Revenue from operations</b>	34.45	29.04	21.92	95.50	62.93	87.78
(a) Interest Income	-	-	-	-	-	-
(b) Dividened Income	0.61	0.85	0.61	2.08	2.34	2.95
(c) Fees and Commission Income	-	-	-	-	-	-
(d) Net Gain on Fair Value Changes	35.06	29.89	22.53	97.58	65.27	90.73
<b>Total Revenue From Operations</b>	-	-	-	-	-	-
II. Other Income	35.06	29.89	22.53	97.58	65.27	90.73
<b>III. Total Income (I + II)</b>						
<b>IV. Expenses:</b>	0.01	0.01	0.85	0.14	3.50	4.09
(a) Finance Costs	0.03	(0.02)	0.01	0.00	0.41	0.25
(b) Impairment on Financial Instruments	23.30	23.30	12.80	69.89	38.39	49.38
(c) Employee benefits expenses	-	-	-	-	-	-
(d) Depreciation, amortisation and impairment	5.22	6.29	1.24	13.15	5.18	9.55
(e) Other Expenses	28.55	29.57	14.90	83.18	47.48	63.27
<b>Total expenses (IV)</b>						
<b>V. Profit/(loss) before exceptional items and tax (III - IV)</b>	6.51	0.32	7.64	14.40	17.80	27.46
VI. Exceptional items	-	-	-	(0.00)	141.16	141.16
<b>VII. Profit/(loss) before tax (V + VI)</b>	6.51	0.32	7.64	14.39	158.96	168.62
<b>VIII. Tax expense:</b>	1.64	0.08	1.92	3.62	29.63	31.91
(a) Current tax	-	-	-	-	-	-
(b) Deferred tax	-	(1.87)	-	(1.87)	(5.70)	(5.61)
(c) Adjustment of taxes of earlier year	1.64	(1.79)	1.92	1.75	23.93	26.30
<b>Total tax expense (VIII)</b>						
<b>IX. Profit/(loss) for the year/ period (VII - VIII)</b>	4.88	2.11	5.71	12.64	135.03	142.32
<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	-	232.58	-	232.58	224.45	224.45
(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(56.49)
<b>Subtotal (A)</b>		232.58		232.58	224.45	167.96
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>		232.58		232.58	224.45	167.96
<b>Other comprehensive income/(loss) for the year/ period (A + B)</b>		232.58		232.58	224.45	167.96
<b>XI. Total Comprehensive Income/(Loss) for the year/ period (IX+X)</b>	4.88	234.69	5.71	245.22	359.47	310.27
<b>XII. Earnings per share: (Not annualised)</b>						
Face Value Rs. 5 each:						
Basic	0.03	0.02	0.04	0.09	0.96	1.02
Diluted	0.03	0.02	0.04	0.09	0.96	1.02

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



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

Jamshedpur, India.  
Dated :- 06.02.2024

## **Brahmanand Himghar Limited**

### **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 unaudited results for the quarter and Nine months ended December 31, 2023 have been subject to Limited review by Statutory Auditor.
3. 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 06.02.2024.
4. 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.
5. Disclosures in compliance with Regulations 52(4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 quarter and Nine months ended December 31, 2023 are attached as Annexure 1.
6. The figure for the previous quarter/period has 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*

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

Place :- Jamshedpur  
Date :- 06.02.2024



**BRAHMANAND HIMGHAR LIMITED**

CIN : L29248WB1990PLC049290

REGD OFF: VILL-CHEKUASOLE, P.O JOGERDANGA, PS - GOALTORE, DIST - PASCHIM MEDINIPORE, W. B. - 721121

**Extract of Unaudited Financial Results for the Quarter ended 31st December' 2023**

Particulars	(Rs In Lakhs)		
	Quarter Ended		Year Ended
	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Audited
Total Income from Operations (Net)	35.06	22.53	90.73
Net Profit / (Loss) from ordinary activities after tax	4.88	5.71	142.32
Net Profit / (Loss) for the period after tax (after extraordinary items)	4.88	5.71	142.32
Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)	4.88	5.71	310.27
Equity Share Capital (Face value of Rs 5/- each)	700.09	700.09	700.09
Other Equity as shown in Audited Balance Sheet of the previous year	2,440.32	2,127.23	2,440.32
Earnings Per Share (for continuing & discontinued operations) (of Rs 5/- each)			
Basic:	0.03	0.04	1.02
Diluted:	0.03	0.04	1.02

**Note:**

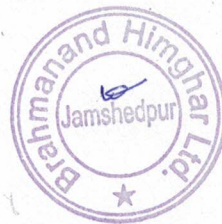
The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites of the Stock Exchange(s) and the listed entity. (<https://brahmanandhinghar.com>).

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 06, 2024

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

Place: Jamshedpur  
Dated :- 06.02.2024



**Annexure 1**

**Brahmanand Himghar Limited**  
CIN : L29248WB1990PLC049290

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

Sr No	Particulars	Quarter ended			Nine months ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Debt-Equity Ratio	-	-	0.02	-	0.02	0.01
2	Debt Service Coverage Ratio	NA	NA	NA	NA	NA	NA
3	Interest Service Coverage Ratio	NA	NA	NA	NA	NA	NA
4	Outstanding Redeemable Preference Share (Qty)	Nil	Nil	Nil	Nil	Nil	Nil
5	Outstanding Redeemable Preference Share (Value)	Nil	Nil	Nil	Nil	Nil	Nil
6	Capital Redemption Reserve (Rs in Lakhs)	43.85	43.85	43.85	43.85	43.85	43.85
7	Debenture Redemption Reserve	Nil	Nil	Nil	Nil	Nil	Nil
8	Networth (Rs in lakhs)	3,382.81	3,377.94	3,186.79	3,382.81	3,186.79	3,137.59
9	Net Profit after Tax (Rs in lakhs)	4.88	2.11	5.71	12.64	135.02	142.32
10	Earnings per Equity Share						
	Basic (Rs)	0.03	0.02	0.04	0.09	0.96	1.02
	Diluted (Rs)	0.03	0.02	0.04	0.09	0.96	1.02
11	Current Ratio	NA	NA	NA	NA	NA	NA
12	Long Term Debt to Working Capital	NA	NA	NA	NA	NA	NA
13	Bad debts to Accounts Receivable Ratio	NA	NA	NA	NA	NA	NA
14	Current Liability Ratio	NA	NA	NA	NA	NA	NA
15	Total Debts to Total Assets	-	-	0.02	-	0.02	0.01
16	Debtors Turnover	NA	NA	NA	NA	NA	NA
17	Inventory Turnover	NA	NA	NA	NA	NA	NA
18	Operating Margin (%)	NA	NA	NA	NA	NA	NA
19	Net Profit Margin (%)	13.91%	7.07%	25.36%	12.96%	206.86%	156.86%
20	Sector Specific equivalent ratios						
	Capital Adequacy Ratio (%)	98.30%	98.38%	92.16%	98.30%	92.16%	92.60%
	Gross NPA ratio (%)	-	-	-	-	-	-
	Net NPA ratio (%)	-	-	-	-	-	-
	NPA Provision Coverage Ratio (%)	-	-	-	-	-	-

- i) Certain ratios/ line items marked with remark "N/A" are not applicable since the Company is a NBFC registered with RBI.
- ii) Debt Equity Ratio = [ Debt Securities + Borrowings(Other than Debt Securities) + Deposits + Subordinated Liabilities]/[Equity Share Capital+Other Equity]
- iii) Net Worth = [Equity Share Capital + OtherEquity]
- iv) Total debts to total Assets = [ Debt Securities + Borrowings(Other than Debt Securities) + Deposits + Subordinated Liabilities]/ Total Assets
- v) Net Profit Margin (%) = Profit After Tax / Total Income
- vi) Capital Adequacy Ratio has been computed as per RBI guidelines
- vii) Gross NPA Ratio = Gross Stage 3 loans / Gross Loans
- viii) 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
- ix) NPA Provision Coverage Ratio = ECL on Stage 3 loans / Gross stage 3 loans
- x) Liquidity Coverage Ratio has been computed as per RBI guidelines
- xi) NPA = Non Performing Assets

