

**BRAHMANAND HINGHAR LIMITED**

CIN : L29248WB1990PLC049290

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

**Extract of Audited Financial Results for the Quarter & Year Ended 31st March'2020****(Rs In Lakhs)**

Particulars	Quarter Ended			Year Ended	
	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
	Audited	Unaudited	Audited	Audited	Audited
Total Income from Operations (Net)	23.63	12.14	38.85	58.28	28.04
Net Profit / (Loss) from ordinary activities after tax	15.91	461.96	(18.67)	480.97	(7.53)
Net Profit / (Loss) for the period after tax (after extraordinary items)	15.91	461.96	(18.67)	480.97	(7.53)
Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)	(594.73)	845.05	14.52	257.95	25.66
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	1,763.00	1,548.87	1,548.87	1,763.00	1,548.87
Earnings Per Share (for continuing & discontinued operations) (of ₹. 5/- each)					
Basic:	0.11	3.30	(0.13)	3.36	(0.05)
Diluted:	0.11	3.30	(0.13)	3.36	(0.05)

**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 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 July, 30, 2020

The company has adopted Indian Accounting Standards ('Ind AS') as notified under the Companies Act 2013 ('the Act'), from April 01, 2019 with the effective date of such transition being April 01, 2018. Such transition had been carried out from the erstwhile Accounting Standards as notified under the Act, read with relevant rules issued there under and guidelines issued by the Reserve Bank of India ("RBI") (collectively referred to as 'the previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at April 01, 2018 and the corresponding figures, presented in these results, have been restated /reclassified.

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 Hinghar Limited

*Parin Mittal*

Parin Mittal  
Managing Director  
DIN - 07052211

Place: Jamshedpur  
Dated : 30.07.2020





# **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 Report on Quarterly and Year to Date Audited Financial Results of Brahmanand Himghar Limited 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 statements

## **Opinion**

We have audited the accompanying Statement of quarterly and year to date Financial Results of Brahmanand Himghar Limited (the "Company"), for the quarter and year ended March 31, 2020 (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").

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

- i. is 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 the applicable Accounting Standards 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, 2020.

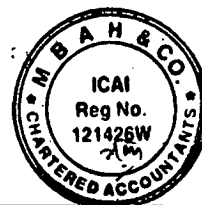
## **Basis for Opinion**

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 results 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.

## **Emphasis of Matter**

We draw your attention to the Note-6 to the Financial Statements which explains the management's assessment of the financial impact due to the lock-down and other restrictions and conditions related to the COVID -19 pandemic situation, for which a definitive assessment of the impact in the subsequent period is highly dependent upon circumstances as they evolve.

Our opinion is not modified in respect of this matter.



### **Management's Responsibilities for the Financial Results**

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation 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 accounting standards specified under Section 133 of the Act read with relevant rules issued there under 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.

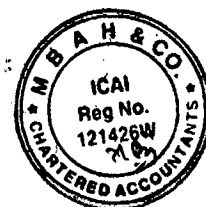
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **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 Financial information of the Company for the year ended March 31, 2019 and the transition date opening balance sheet as at April, 2018 included in these financial statements, are based on the previously issued statutory financial statements for the year ended March 31, 2019 and March 31, 2018 prepared in accordance with the Companies (Accounting Standards) Rules, 2006 (as amended) which were audited by us, on which we expressed an unmodified opinions dated May 30, 2019 and May 30, 2018 respectively. The adjustments to those financial statements for the difference in accounting principles adopted by the Company on transition to the Ind AS have been audited by us. Our opinion is not qualified in respect of this matter.

The statement includes the results for the quarter ended March 31, 2020 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2020 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 M B A H & CO

Chartered Accountants

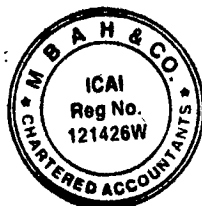
ICAI Firm Regn. No.121426W

*Abhishek Agarwal*

(Abhishek Agarwal)

Partner

Membership No. 414050



UDIN – 20414050 AAAAB I 2097

July 30, 2020

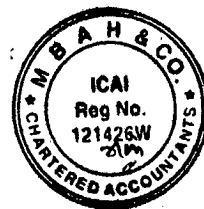
Jamshedpur, India.



Brahmanand Himghar Limited  
Balance Sheet as at March 31, 2020

(Rs. In Lakhs)

Particulars	Note	As at March 31, 2020	As at March 31, 2019	As at April 1, 2018
<b>I. ASSETS</b>				
<b>1 FINANCIAL ASSETS</b>				
(a) Cash and Cash Equivalents	3	7.26	1.75	68.74
(b) Bank Balances other than cash and cash equivalents	4	4.15	-	-
(c) Receivables	5			
i) Trade Receivables		0.95	-	-
ii) Other Receivables		-	-	-
(d) Loans	6	1,461.31	638.03	87.52
(e) Investments	7	1,215.91	1,814.37	1,841.51
(f) Other Financial Assets	8	-	0.26	-
		<b>2,689.58</b>	<b>2,454.41</b>	<b>1,997.76</b>
<b>2 NON-FINANCIAL ASSETS</b>				
(a) Current Tax Assets (Net)	9	0.36	0.36	0.23
(b) Property, Plant & Equipment	10	-	120.35	127.08
(c) Other Non - Financial Assets	11	81.45	81.45	91.45
		<b>81.81</b>	<b>202.17</b>	<b>218.76</b>
<b>3 ASSETS CLASSIFIED AS HELD FOR SALE</b>	12	<b>177.25</b>	<b>96.00</b>	<b>96.00</b>
<b>TOTAL ASSETS</b>		<b>2,948.65</b>	<b>2,752.58</b>	<b>2,312.52</b>
<b>II. LIABILITIES AND EQUITY</b>				
<b>LIABILITIES</b>				
<b>1 FINANCIAL LIABILITIES</b>				
(a) Payable				
(I) Trade Payable	13			
(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		0.98	-	0.15
(b) Borrowings (Other than Debt Securities)	14	242.89	254.52	(140.79)
(c) Other Financial Liabilities	15	0.91	1.14	5.24
		<b>244.78</b>	<b>255.66</b>	<b>(135.39)</b>
<b>2 NON - FINANCIAL LIABILITIES</b>				
(a) Current Tax Liabilities (Net)		14.08	-	21.48
(b) Deferred Tax Liabilities (Net)	16	128.95	214.32	202.58
(c) Other Non- Financial Liabilities	17	97.74	33.65	0.56
		<b>240.78</b>	<b>247.97</b>	<b>224.62</b>
<b>EQUITY</b>	18			
(a) Equity Share Capital		700.09	700.09	700.09
(b) Other Equity		1,763.00	1,548.87	1,523.21
		<b>2,463.09</b>	<b>2,248.95</b>	<b>2,223.29</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>2,948.65</b>	<b>2,752.58</b>	<b>2,312.52</b>







**Brahmanand Himghar Limited**

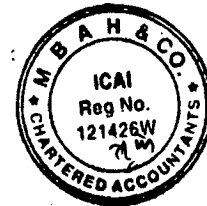
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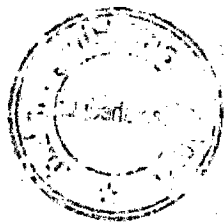
Regd. Off. - Village - Chekuasole, P.O. Jogerdanga, P.S. Goaltore, Paschim Medinipur, Midnapore - 721121 (West Bengal).

**Statement of Audited Financial Results for the quarter & year ended 31st March' 2020**

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
<b>I. Revenue from operations</b>					
(a) Interest Income	26.49	12.13	38.85	61.13	37.88
(b) Dividened Income	-	0.01	-	0.01	0.03
(c) Fees and Commission Income	1.00	-	-	1.00	-
(d) Net Gain on Fair Value Changes	(3.86)	-	-	(3.86)	(9.87)
<b>Total Revenue From Operations</b>	<b>23.63</b>	<b>12.14</b>	<b>38.85</b>	<b>58.28</b>	<b>28.04</b>
II. Other Income	-	-	-	-	-
III. <b>Total Income (I + II)</b>	<b>23.63</b>	<b>12.14</b>	<b>38.85</b>	<b>58.28</b>	<b>28.04</b>
<b>IV. Expenses:</b>					
(a) Finance Costs	5.25	7.99	12.43	26.97	18.35
(b) Impairment on Financial Instruments	2.41	(0.21)	1.39	2.31	10.79
(c) Employee benefits expenses	0.07	2.39	1.41	4.07	4.38
(d) Depreciation, amortisation and impairment	(1.29)	3.08	1.68	4.87	6.73
(e) Other Expenses	2.97	1.79	2.48	5.64	5.19
<b>Total expenses (IV)</b>	<b>9.42</b>	<b>15.03</b>	<b>19.39</b>	<b>43.85</b>	<b>45.44</b>
V. <b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>14.21</b>	<b>(2.89)</b>	<b>19.46</b>	<b>14.43</b>	<b>(17.40)</b>
VI. Exceptional items	(0.90)	580.68	(38.13)	579.78	14.11
VII. <b>Profit/(loss) before tax (V + VI)</b>	<b>13.31</b>	<b>577.79</b>	<b>(18.67)</b>	<b>594.20</b>	<b>(3.29)</b>
VIII. Tax expense:					
(a) Current tax	4.41	115.83	-	120.24	3.42
(b) Deferred tax	(7.01)	-	-	(7.01)	0.08
(c) Adjustment of taxes of earlier year	-	-	-	-	0.73
<b>Total tax expense (VIII)</b>	<b>(2.60)</b>	<b>115.83</b>	<b>-</b>	<b>113.23</b>	<b>4.24</b>
IX. <b>Profit/(loss) for the year (VII - VIII)</b>	<b>15.91</b>	<b>461.96</b>	<b>(18.67)</b>	<b>480.97</b>	<b>(7.53)</b>
X. <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	(789.75)	483.70	44.85	(301.38)	44.85
(b) Income tax relating to items that will not be reclassified to profit or loss	179.11	(100.61)	(11.66)	78.36	(11.66)
<b>Subtotal (A)</b>	<b>(610.64)</b>	<b>383.09</b>	<b>33.19</b>	<b>(223.02)</b>	<b>33.19</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>(610.64)</b>	<b>383.09</b>	<b>33.19</b>	<b>(223.02)</b>	<b>33.19</b>
XI. <b>Total Comprehensive Income/(Loss) for the year (IX+X)</b>	<b>(594.73)</b>	<b>845.05</b>	<b>14.52</b>	<b>257.95</b>	<b>25.66</b>
XII. <b>Earnings per share:</b>					
Face Value Rs. 10 each:					
Basic	0.11	3.30	(0.13)	3.36	(0.05)
Diluted	0.11	3.30	(0.13)	3.36	(0.05)

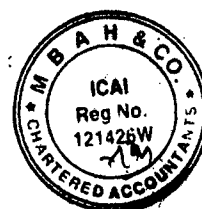
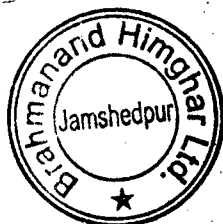


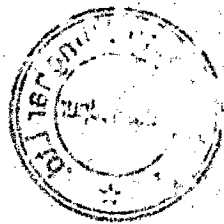


**Brahmanand Himghar Limited**  
**Statement of Changes in Equity**  
For the year ended 31 March 2020

A Equity Share Capital		(Rs. In Lakhs)
Particulars	Amount	
Issued, Subscribed and fully paid up:		
Balance as at 1 April 2018		700.09
Changes during the year		-
Balance as at 1 April 2019		700.09
Changes during the year		-
Balance as at 31 March 2020		700.09

B Other Equity		Reserves & Surplus					(Rs. In Lakhs)
Particulars	Subsidy or Capital Reserve	Capital Redemption Reserve	Statutory Reserve pursuant to Section 45- IC of RBI Act, 1934	Retained earnings	Equity Instrument through OCI	Total	
Balance as at April 1, 2018	33.33	43.85	156.74	719.42	569.86	1,523.21	
Profit/(loss) for the year	-	-	-	(7.53)	-	(7.53)	
Other comprehensive income /(loss) for the year	-	-	-	-	33.19	33.19	
<b>Total Comprehensive Income for the year</b>	33.33	43.85	156.74	711.90	603.05	1,548.87	
Transfer to Statutory Reserve	-	-	-	-	-	-	
Transfer to General Reserve	-	-	-	-	-	-	
Balance as at March 31, 2019	33.33	43.85	156.74	711.90	603.05	1,548.87	
Balance as at April 1, 2019	33.33	43.85	156.74	711.90	603.05	1,548.87	
Profit/(loss) for the year	-	-	-	480.97	-	480.97	
Other comprehensive income /(loss) for the year	-	-	-	-	(223.02)	(223.02)	
<b>Total Comprehensive Income for the year</b>	33.33	43.85	156.74	1,192.87	380.02	1,806.81	
Transfer to Statutory Reserve	-	-	96.19	(96.19)	-	-	
Sundry Balance written off	-	-	-	(10.48)	-	(10.48)	
Transfer to Asset held for sale	(33.33)	-	-	-	-	(33.33)	
Balance as at March 31, 2020	-	43.85	252.93	1,086.20	380.02	1,763.00	

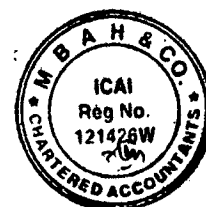
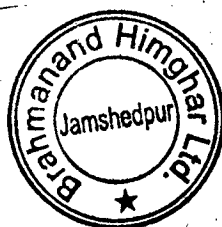




**Brahmanand Himghar Limited**  
Cash Flow Statement for the year ended on March 31, 2020

(Rs. in Lakhs)

Particulars	Year ended March 31, 2020	Year ended March 31, 2019
<b>Cash flows from Operating activities</b>		
Profit before exceptional items and tax	14.43	(17.40)
<b>Adjustments for:</b>		
Depreciation and amortisation expense	4.87	6.73
Impairment on financial instruments	2.31	10.79
Net gain on fair value changes	3.86	10.84
Net gain on sale of investments	-	(0.97)
Dividend received	(0.01)	(0.03)
Sundry balance Written off	(10.48)	-
Tax of earlier years	-	(0.73)
	0.55	26.63
<b>Cash flows from operating activities before working capital changes</b>	<b>14.97</b>	<b>9.23</b>
<b>Adjustment for working capital changes :</b>		
(Increase)/decrease in trade receivable	(0.95)	-
(Increase)/decrease in loans	(825.59)	(561.30)
(Increase)/decrease in other financial assets	0.26	(0.26)
(Increase)/decrease in current tax assets	0.00	(3.56)
(Increase)/decrease in other non-financial assets	(106.16)	10.00
Increase /(decrease) in other financial liabilities	(0.23)	(4.10)
Increase/(decrease) in other Payables	0.98	(0.15)
Increase/(decrease) in other non-financial liabilities	64.10	33.08
<b>Cash generated from operations</b>	<b>(852.62)</b>	<b>(517.05)</b>
Income tax paid (net of refund)	-	(21.48)
<b>Net cash flows from operating activities (A)</b>	<b>(852.62)</b>	<b>(538.54)</b>
<b>Cash flows from Investing activities</b>		
Proceeds from sale of investments at FVTOCI	873.90	84.86
Purchase of investments at FVOCI	-	(11.00)
Proceeds from sale of investments at FVTPL	-	2.37
Dividend income received	0.01	0.03
<b>Net cash used in investing activities (B)</b>	<b>873.91</b>	<b>76.25</b>
<b>Cash flows from Financing activities</b>		
Increase/Decrease on Cash & Cash Equivalents other than bank balance	(4.15)	-
Proceeds from Borrowings (Other than Debt Securities)	-	395.30
Repayment of Borrowings (Other than Debt Securities)	(11.63)	-
<b>Net cash from/(used in) financing activities (C)</b>	<b>(15.77)</b>	<b>395.30</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>5.51</b>	<b>(66.98)</b>
Cash and cash equivalents as at April 1 (opening balance)	1.75	68.74
Cash and cash equivalents as at March 31 (closing balance)	7.26	1.75
<b>Cash and cash equivalents as at March 31:</b>		
Balances with banks in current accounts	1.21	0.61
Term deposits with maturity of less than three months	-	-
Cash on hand	6.05	1.14
<b>Total</b>	<b>7.26</b>	<b>1.75</b>





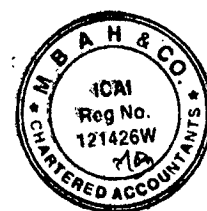
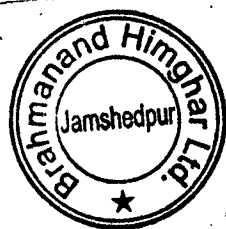
**Notes:**

1. 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 July, 30, 2020 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015.
2. The company has adopted Indian Accounting Standards ('Ind AS') as notified under the Companies Act 2013 ('the Act'), from April 01, 2019 with the effective date of such transition being April 01, 2018. Such transition had been carried out from the erstwhile Accounting Standards as notified under the Act, read with relevant rules issued there under and guidelines issued by the Reserve Bank of India ("RBI") (collectively referred to as 'the previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at April 01, 2018 and the corresponding figures, presented in these results, have been restated/reclassified.
3. Reconciliation of net profit for the previous year's quarter & year ended 31<sup>st</sup> March, 2019 between the erstwhile Indian GAAP and Ind AS is as under

Particulars	Quarter ended 31.03.2019	Year ended 31.03.2019
	Audited	Audited
Net Profit as per the erstwhile Indian GAAP	(18.67)	(25.42)
Other adjustment	-	17.89
Net profit after tax (before OCI) as per Ind AS	(18.67)	(7.53)
Other Comprehensive Income (net of tax)	33.19	33.19
Total comprehensive income under Ind AS	14.52	25.66

4. The figures for the quarter ended 31<sup>st</sup> March 2020 mentioned in the above financial results are the balancing figures between audited figures in respect of full financial year(s) and the year to date unaudited figures published up to the third quarter of the said financial years.
5. The comparative financial information of the company for the quarter & year ended 31<sup>st</sup> March 2019 included in these Ind AS financial results, are based on the financial results prepared in accordance with the Companies (Accounting Standards) Rules, 2006 and have been related to comply with Ind AS.
6. The company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amount of Investments, Loans, Trade Receivables, and Inventories etc. In developing the assumptions relating to possible future uncertainties in the economic conditions because of the pandemic, the company, as at the date of approval of these financial statements has used internal and external sources of information. The company has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The management does not see any medium to long term risks in the Company's ability to continue as a going concern and meeting its liabilities as and when they fall due. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements
7. The company is involved in the business of NBFC activity only as such there is only one reportable segment.
8. Figures of previous year /period have been regrouped / recast wherever necessary, in order to make them comfortable.

For or behalf of Board of Directors of  
Brahmanand Himghar Limited  
s/d  
(Parin Mittal)  
Managing Director  
DIN - 07052211



Place :- Jamshedpur  
Date :- 30.07.2020



