

Brahmanand Hinghar Limited

REGD. OFFICE: Village- Chekuasole, P.O – Jogerdanga, P.S – Goaltore,
Paschim Medinipur, West Bengal- 721121. PHONE NO: 03227-218314
Correspondence address: 1st Floor Muneshwari Bhawan Contractors Area
Bistupur Jamshedpur- 831001 CIN-L29248WB1990PLC049290
Phone No- 0657-6579477 Email id- csbrahmanand@gmail.com

To,
Executive Listing/Listing Department
Calcutta Stock Exchange
7, Lyons Range, Dalhousie,
Kolkata-700001, West Bengal

Date: 24th May, 2024

Subject: Outcome of Board Meeting held on 24-05-2024 – In terms Regulation 30 of the SEBI (LODR) Regulations, 2015.

Ref: Scrip Code- 012639

Dear Sir/ Madam,

With reference to the captioned subject, we hereby inform you that the Board of Directors of the Company at its meeting held on **24th May, 2024** transacted the following business:

Item No.	Outcome
1.	Mr. Parin Mittal elected as Chairman of the meeting.
2.	All the directors of the Company were present; no leave of absence was required to be granted.
3.	The signed and executed minutes of the previous Board meeting were placed before the meeting and the same was noted by the Board.
4.	The Board took a note of Notice of interest by Directors pursuant to Section 184 (1) of the Companies Act, 2013.
5.	To Board took a note of the declaration of director's disqualification pursuant to Section 164 (2) of the Companies Act, 2013.
6.	To Board took a note of declaration of independent given by all independent directors & check their independence status.
7.	The Board received, considered and approved the financial results for the quarter and year ended on 31st March, 2024. (Annexure-1)
8.	The board received, considered and approved the Standalone Audited Financial Results for the year ended on 31st March, 2024 along with Statement of Assets and Liabilities, Statement of Profit & Loss and Cash Flow Statement together with Auditors Report with Unmodified Opinion thereon. The above audited financial results were reviewed by Audit Committee at its meeting.
9.	The Board hereby Re-appoints M/s. Shikha Naredi & Associates as Secretarial Auditor and for Annual Secretarial Compliance Report for the financial year 2024-2025.
10.	The Board Re-appoint M/s. A K G J and Associates LLP, Chartered Accountant as Internal auditor for the financial year 2024-25.
11.	The Board took a note of the 4 th Quarterly Compliance to Stock Exchange i.e 01.01.2024 to 31.03.2024.

Brahmanand Himghar Limited

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12.	The Board took a note of the RBI Compliances made during the Financial Year 2023-24.
13.	The Board considered and authorised any director to certify the all e-forms to be filed with the Registrar of Companies.
14.	The Board took a note and reviewed all policies of the Company.
15.	The Board took a note and reviewed terms and Conditions of appointment of Independent Directors.
16.	The Board took a note and reviewed the code of conduct policy of the company.
17.	The Board considered and take a note of Certificate of Correctness of Financial Results in Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
18.	The Board considered and take a note of the Declaration in pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligation & disclosure Requirements) Regulations, 2015.
19.	The Board considered and took note of CEO and CFO certificate in compliance with regulation 17(8) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
20.	There is no other Business to be transacted, the meeting ended with a vote of thanks to the Chair.

The Board Meeting was commenced at 03:30 P.M. and concluded at 05:45 P.M.

Trading window shall be open after 48 hours of declaration of audited Financial Result for the quarter and financial year ending on 31st March, 2024.

Kindly take the above information on your record and acknowledge the receipt.

Thanking You.

Yours faithfully,
For, Brahmanand Himghar Limited

SWETA GOENKA
Company Secretary

Encl: As above

Independent Auditor's Report

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 quarter and year ended **March 31, 2024** (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 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, 2024.

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, 2024 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2024 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
Chartered Accountants
ICAI Firm Regn. No.: 003333C

MANISH KUMAR AGARWAL
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Date: 2024.05.24 16:43:44 +05'30'

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

UDIN – 24523248BKBEMD4351

Jamshedpur, India.
May 24, 2024.

Brahmanand Himghar Limited

CIN : L29248WB1990PLC049290

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' 2024**(Rs. in Lakhs)**

Particulars	Quarter Ended			Year Ended	
	31.03.2024 (Audited) *	31.12.2023 (Unaudited)	31.03.2023 (Audited) *	31.03.2024 (Audited)	31.03.2023 (Audited)
I. Revenue from operations					
(a) Interest Income	32.36	34.45	25.48	127.86	87.78
(b) Dividened Income	-	-	-	-	-
(c) Fees and Commission Income	0.38	0.61	0.61	2.46	2.95
(d) Net Gain on Fair Value Changes	-	-	-	-	-
Total Revenue From Operations	32.73	35.06	26.09	130.31	90.73
II. Other Income	-	-	-	-	-
III. Total Income (I + II)	32.73	35.06	26.09	130.31	90.73
IV. Expenses:					
(a) Finance Costs	-	-	0.59	0.12	4.09
(b) Impairment on Financial Instruments	(0.08)	0.03	(0.16)	(0.08)	0.25
(c) Employee benefits expenses	21.49	23.30	10.99	91.38	49.38
(d) Depreciation, amortisation and impairment	-	-	-	-	-
(e) Other Expenses	8.44	5.22	4.37	21.59	9.55
Total expenses (IV)	29.85	28.54	15.79	113.01	63.27
V. Profit/(loss) before exceptional items and tax (III - IV)	2.89	6.52	10.30	17.31	27.47
VI. Exceptional items	195.10	-	-	195.10	141.16
VII. Profit/(loss) before tax (V + VI)	197.99	6.52	10.30	212.40	168.62
VIII. Tax expense:					
(a) Current tax	38.57	1.64	2.28	42.19	31.91
(b) Deferred tax	-	-	-	-	-
(c) Adjustment of taxes of earlier year	(0.00)	(0.01)	0.09	(1.86)	(5.61)
Total tax expense (VIII)	38.57	1.63	2.37	40.33	26.30
IX. Profit/(loss) for the year (VII - VIII)	159.42	4.88	7.92	172.08	142.32
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	(0.00)	-	(0.00)	232.58	224.45
(b) Income tax relating to items that will not be reclassified to profit or loss	(58.54)	-	(56.49)	(58.54)	(56.49)
Subtotal (A)	(58.54)	-	(56.49)	174.04	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	-	-	-	-	-
Subtotal (B)	-	-	-	-	-
Other comprehensive income/(loss) for the year (A + B)	(58.54)	-	(56.49)	174.04	167.96
XI. Total Comprehensive Income/(Loss) for the year (IX+X)	100.88	4.88	(48.57)	346.12	310.27
XII. Earnings per share:					
Face Value Rs. 5 each:					
Basic	1.14	0.03	0.06	1.23	1.02
Diluted	1.14	0.03	0.06	1.23	1.02

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

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by PARIN MITTAL
Date: 2024.05.24
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MITTAL

(Parin Mittal)
Managing Director & CFO
DIN - 07052211

Jamshedpur, India.
24.05.2024

Brahmanand Himghar Limited

CIN : L29248WB1990PLC049290

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

Notes:-**1 Statement of Assets and Liabilities**

(Rs in Lakhs)

Particulars	March 31, 2024 (Audited)	March 31, 2023 (Audited)
I. ASSETS		
1 FINANCIAL ASSETS		
(a) Cash and Cash Equivalents	26.30	29.70
(b) Bank Balances other than cash and cash equivalents	-	0.70
(c) Receivables		
i) Trade Receivables	-	-
ii) Other Receivables	-	-
(d) Loans	1,477.85	1,511.21
(e) Investments	1,803.01	1,570.43
	3,307.16	3,112.05
2 NON-FINANCIAL ASSETS		
(a) Current Tax Assets (Net)	14.24	11.48
(b) Other Non - Financial Assets	476.63	262.82
	490.87	274.30
TOTAL ASSETS	3,798.03	3,386.35
II. LIABILITIES AND EQUITY		
LIABILITIES		
1 FINANCIAL LIABILITIES		
(a) Payable		
(I) Trade Payable		
(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)	-	18.54
(c) Other Financial Liabilities	4.35	1.75
	4.35	20.29
2 NON - FINANCIAL LIABILITIES		
(a) Current Tax Liabilites (Net)	-	0.36
(b) Deferred Tax Liabilities (Net)	286.51	227.97
(c) Other Non- Financial Liabilities	23.47	0.13
	309.97	228.47
EQUITY		
(a) Equity Share Capital	700.09	700.09
(b) Other Equity	2,783.62	2,437.50
	3,483.71	3,137.59
TOTAL LIABILITIES AND EQUITY	3,798.03	3,386.35

Brahmanand Himghar Limited

CIN : L29248WB1990PLC049290

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

Notes:-

2 Cash Flow Statement**(Rs in Lakhs)**

Particulars	Year Ended	
	March 31, 2024 (Audited)	March 31, 2023 (Audited)
Cash flows from Operating activities		
Profit before exceptional items and tax	17.31	27.46
Adjustments for:		
Balance Written off	0.70	-
Impairment on financial instruments	(0.08)	0.25
Tax of earlier years/Additional income of earlier year (net of taxes)	1.86	5.61
	2.48	5.86
Cash flows from operating activities before working capital changes	19.79	33.32
Adjustment for working capital changes :		
(Increase)/decrease in loans	33.45	(100.00)
(Increase)/decrease in current tax assets	(13.39)	(5.70)
(Increase)/decrease in other non-financial assets	(0.88)	(5.99)
(Increase)/decrease in assets held for sale	-	-
Increase /(decrease) in other financial liabilities	2.60	0.60
Increase/(decrease) in other Payables	-	(0.46)
Increase/(decrease) in other non-financial liabilities	23.33	(0.13)
Cash generated from operations	64.89	(78.36)
Income tax paid (net of refund)	(31.91)	(31.55)
Net cash flows from operating activities (A)	32.98	(109.92)
Cash flows from Investing activities		
Proceeds from sale of assets	-	160.00
Purchase of investments at cost	(17.83)	-
Net cash used in investing activities (B)	(17.83)	160.00
Cash flows from Financing activities		
(Increase)/Decrease on Cash & Cash Equivalents other than bank balance	-	-
Repayment of Borrowings (Other than Debt Securities)	(18.54)	(101.25)
Net cash from/(used in) financing activities (C)	(18.54)	(101.25)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(3.40)	(51.16)
Cash and cash equivalents as at April 1 (opening balance)	29.70	80.86
Cash and cash equivalents as at March 31 (closing balance)	26.30	29.70
Cash and cash equivalents as at March 31:		
Balances with banks in current accounts	25.54	25.60
Term deposits with maturity of less than three months	-	-
Cash on hand	0.75	4.10
Total	26.30	29.70

BRAHMANAND HIMGHAR LIMITED

CIN : L29248WB1990PLC049290

REGD OFF: VILL-CHEKUASOLE, P.O JOGERDANGA, PS - GOALTORE, DIST - PASCHIM MEDINIPORE - 721121 (WEST BENGAL)

Extract of Audited Financial Results for the Quarter & Year Ended 31st March'2024**(Rs In Lakhs)**

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
Total Income from Operations (Net)	32.73	35.06	26.09	130.31	90.73
Net Profit / (Loss) from ordinary activities after tax	159.42	4.88	7.92	172.08	142.32
Net Profit / (Loss) for the period after tax (after extraordinary items)	159.42	4.88	7.92	172.08	142.32
Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax))	100.88	4.88	(48.57)	346.12	310.27
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	2,440.32	2,127.23	2,127.23	2,440.32	2,127.23
Earnings Per Share (for continuing & discontinued operations) (of Rs 5/- each)					
Basic:	1.14	0.03	0.06	1.23	1.02
Diluted:	1.14	0.03	0.06	1.23	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://brahmanandhimghar.com>).

The above financial results have been reviewed by the Audit committee and subsequently approved by Board of Directors at its respective meetings held on May 24, 2024.

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.

For and on behalf of the Board of Directors**For Brahmanand Himghar Limited**

(CIN: L29248WB1990PLC049290)

PARIN Digitally signed
by PARIN MITTAL
Date: 2024.05.24
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MITTAL

Place: Jamshedpur

Dated : 24.05.2024

(Parin Mittal)

Managing Director & CFO

DIN - 07052211

Brahmanand Himghar Limited

For the Quarter and year ended 31 March 2024

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

Annexure - I

Sr No	Particulars	Quarter ended			Year Ended	Year Ended
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Debt-Equity Ratio	-	-	0.01	-	0.01
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)	3,483.71	3,382.81	3,137.59	3,483.71	3,137.59
9	Net Profit after Tax (Rs in lakhs)	159.42	4.88	7.92	172.08	142.32
10	Earnings per Equity Share					
	Basic (Rs)	1.14	0.03	0.06	1.23	1.02
	Diluted (Rs)	1.14	0.03	0.06	1.23	1.02
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	-	-	0.01	-	0.01
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 (%)	487.00%	13.91%	30.36%	132.05%	156.86%
20	Sector Specific equivalent ratios					
	Capital Adequacy Ratio (%)	104.71%	98.30%	92.72%	104.71%	92.72%
	Gross NPA ratio (%)	-	-	-	-	-
	Net NPA ratio (%)	-	-	-	-	-
	NPA Provision Coverage ratio (%)	-	-	-	-	-
	Liquidity coverage ratio (%)	13.77	43.63	17.46	13.77	17.46
	Capital to risk -weighted assets ratio (CRAR)	0.18	0.14	0.11	0.18	0.11
	Tier I CRAR	0.18	0.14	0.11	0.18	0.11
	Tier II CRAR	-	-	0.01	-	0.01

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

Brahmanand Himghar Limited

Notes:

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 24, 2024.
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.com>).

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, 2024 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, 2024 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

PARIN
MITTAL
Digitally signed
by PARIN
MITTAL
Date:
2024.05.24
16:45:35 +05'30'

(Parin Mittal)
Managing Director
DIN – 07052211

Place :- Jamshedpur
Date :- 24.05.2024

SHIKHA NAREDI & ASSOCIATES

PRACTICING COMPANY SECRETARY

FRN : S2020JH724800

GST NO. : 20AGFPN7721A1Z1

PEER REVIEW NO. : 1791/2022

BRIEF PROFILE

Name:	FCS Shikha Naredi
Firm Name:	Shikha Naredi & Associates (S2020JH724800)
Peer Review Certificate No.:	1791/2022 (Valid till 31-03-2027)
Office:	Viridi Niwas, Ground Floor, M-Road, Bistupur, Jamshedpur, Jharkhand-831001
Contact Person:	Shikha Naredi
Contact No.:	+91 9931737989
Email id:	shikha.naredi@gmail.com
Education Qualification:	Company Secretary, B.S.L. (LLB)
Other Qualification:	Qualified Independent Director
Date of Practice:	07 th March, 2016
Operational Coverage:	State of Jharkhand, West Bengal

Services

A. Listing Compliance under SEBI Regulations:

- Successful IPO
- Quarter and Annual Compliances of NSE and CSE Listed Companies
- Certification for Listed Company

B. Formation of Companies:

- Formation of Private Limited Companies
- Formation of Public Limited Companies
- Formation of non-profit association/ Sec.8 (Companies Act, 2013) companies.
- Formation of OPC (One Person Company)
- Conversion of Proprietorship concern, Partnership firm into Private or Public limited.
- Companies and Conversion of Private limited into Public Limited and vice versa.

C. Formation of LLPs:

- Annual Compliances of LLPs
- Drafting LLP Agreements
- Conversion of LLP

D. Company Law and Secretarial Compliances:

- Compliance relating to the meetings of Board of Directors, Shareholders, Creditors etc.,
- Filing of Annual returns with the Ministry of Corporate Affairs and related legal documentation.
- Drafting and Maintenance of Minutes books, Statutory Registers and other supporting services.
- Compliances relating to Statutory Meeting and Statutory Report.
- Alteration/Variation in the name of company.
- Alteration/Variation the Authorised Capital
- Issue / allotment of shares and related compliances.
- Transfer of Shares.
- Change of registered office within the same city, from one city to another and one state to another.
- Alteration/Variation of main object of the company.
- Inter Corporate Investments and loans
- Advising on creation, satisfaction and registration of charges.
- Drafting of Director's Report, Corporate Governance Report, Annual Report.
- Matters related to Investor Grievances.
- Payment of dividend and related compliances.
- Change of management, take-over of management and related due diligence services.
- Winding-up of companies / Striking off of the companies.
- Merger and Acquisition and Take-Over
- Director Identification Number (DIN) Compliance process as per DIN Rules 2006
- Secretarial Audit

E. Restructuring of Companies:

- Mergers and Demerger
- Revival of Defunct Company

F. NBFC compliance

- Formation of NBFC Company
- Registration of NBFC Company and License Approval
- FIU-IND registration
- CERSAI Registration
- Registration with Credit Information Companies (CIC)
- CYCR registration
- Annual Compliances
- Filing of various forms in the RBI portal

G. Services to Banks/Financial Institutions

- Issue of Due Diligence reports
- Issue of Search Report
- Opinion on various company law matters
- Advising on creation and registration of charges.
- Registration with Information Utility (Insolvency and Bankruptcy Code, 2016) (NeSL).

M/s. A K G J and Associates LLP

Chartered Accountants

Brief Profiles

1. Name of the Firm : M/s. A K G J and Associates LLP
(Chartered Accountants)
2. Head Office : Viridi Niwas, M-Road, Bistupur,
Jamshedpur-831001, Jharkhand
3. Branches : Kolkata
4. Contact Person : Mr. Ajay Kumar Gupta
5. Contact No. : 0657 -2321049
6. Email ID : akgjandassociates@gmail.com
7. PAN of the Firm : ABXFA15O1C
8. ICAI Registration No : C400326
9. Date of Establishment : 27-12-2021
10. Number of Partner's : Three (03) Partner's
11. Operational Coverage : State of Jharkhand, West Bengal
12. Name of Partner's : Mr. Ajay Kumar Gupta (20 years of experience)
Mr. Kuldip Sarawagi (12 years of experience)
Mr. Gautam Jhunhunwala (4 years of experience)

M/s. A K G J and Associates LLP

Chartered Accountants

13. Services Offered by Our Firm:

Our firm offered comprehensive range of service in the field of financial, taxation, auditing, accounting, consultancy, bank audit, tax audit & other auxiliary services to the corporate & non- corporate entity. The keys area in which we deal is:-

- a. Statutory & Internal Audit of Corporate Entities.
- b. Tax Audit of Corporate & Non – Corporate Entities.
- c. GST Audit of Corporate & Non – Corporate Entities
- d. Bank Audit (Statutory, Concurrent, Stock, Revenue & Information System Audit).
- e. Preparation & Filling of Income Tax & Tax Audit Return of Corporate & Non – Corporate Entities.
- f. Preparation & Filling of TDS & TCS Return of Corporate & Non Corporate.
- g. Appearing before various Statutory Authorities on behalf of our client.
- h. Litigation of earlier VAT, CST, Jharkhand Professional Tax & Service Tax Matters
- i. Filing of GST returns, litigations and Audits under GST regulations.
- j. Computer Data Processing.
- k. Compliance with other Statutory & Industrial Laws.
- l. Investment Planning for Individual & Corporate Entities.
- m. Accounting of various Corporate & Non Corporate Entities.

M/s. A K G J and Associates LLP

Chartered Accountants

Thank You

Contact Us:

Office:

Viridi Niwas, M-Road, Bistupur,

Jamshedpur-831001, Jharkhand

Brahmanand Himghar Limited

REGD. OFFICE: Village- Chekuasole, P.O – Jogerdanga, P.S – Goaltore,
Paschim Medinipur, West Bengal- 721121. PHONE NO: 03227-218314
Correspondence address: 1st Floor Muneshwari Bhawan Contractors Area
Bistupur Jamshedpur- 831001 CIN-L29248WB1990PLC049290
Phone No- 0657-6579477 Email id- csbrahmanand@gmail.com

To,
Listing Department
Calcutta Stock Exchange
7, Lyons Range, Dalhousie
Kolkata-700001
West Bengal

Sub:-Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation & disclosure Requirements) Regulations, 2015.

ISIN: INE 318G01015

Dear Sir/Madam,

I, **Parin Mittal, Managing Director and Chief Financial Officer** of the **Brahmanand Himghar Limited** hereby declare that the Statutory Auditors of the Company **M/s. S. K. Naredi & CO. (FRN: 121426W)** Chartered Accountants, has issued an Audit Report with **unmodified opinion** on Audited Standalone Financial Results of the Company for the financial year ended **31st March, 2024**.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide Notification No. SEBI/LAD-NRO/GN/2016-17/001, dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on your records and acknowledge the receipt.

Your faithfully,

For, Brahmanand Himghar Limited

PARIN Digitally signed
by PARIN MITTAL
Date: 2024.05.24
MITTAL 15:46:08 +05'30'

Parin Mittal
Managing Director & CFO
DIN:07052211

Date:24-05-2024

Place: Jamshedpur

Brahmanand Himghar Limited

REGD. OFFICE: Village- Chekuasole, P.O – Jogerdanga, P.S – Goaltore,
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Bistupur Jamshedpur- 831001 CIN-L29248WB1990PLC049290
Phone No- 0657-6579477 Email id- csbrahmanand@gmail.com

To,
The Board of Directors,
BRAHMANAND HIMGHAR LIMITED,
Village - Chekuasole, P.O. Jogerdanga,
P.S. Goaltore, Paschim Medinipur,
Midnapore-721121, West Bengal

CERTIFICATE OF CORRECTNESS OF FINANCIAL RESULTS

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby certify that the Audited financial results of the Company for the quarter & year ended **31st March, 2024**, placed before the meeting, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For, Brahmanand Himghar Limited

PARIN Digitally signed
by PARIN MITTAL
MITTAL Date: 2024.05.24
15:45:11 +05'30'

Parin Mittal
Managing Director & CFO
DIN:07052211

Date: 24-05-2024

Place: Jamshedpur

Brahmanand Himghar Limited

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Bistupur Jamshedpur- 831001 CIN-L29248WB1990PLC049290
Phone No- 0657-6579477 Email id- csbrahmanand@gmail.com

CEO AND CFO CERTIFICATION

[In terms of Regulation 17(8) of SEBI (LODR) Regulations, 2015]

To,
The Board of Directors,
BRAHMANAND HIMGHAR LIMITED,
Village - Chekuasole, P.O. Jogerdanga,
P.S. Goaltore, Paschim Medinipur,
Midnapore-721121, West Bengal

I, Parin Mittal, Managing Director and CFO of Brahmanand Himghar Limited (“the Company”), to the best of my knowledge and belief certify that:

1. I have reviewed the Balance Sheet as at **March 31, 2024**, Statement of Profit and Loss, and the Statement of Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information of the Company, and the Board’s report for the year ended **March 31, 2024**.
2. These statements do not contain any materially untrue statement or omit any material fact or contain any statements that might be misleading;
3. The financial statements, and other financial information included in this report, present in all material respects a true and fair view of the Company’s affairs, the financial condition, results of operations and cash flows of the Company as at, and for, the periods presented in this report, and are in compliance with the existing accounting standards and / or applicable laws and regulations.
4. There are no transactions entered into by the Company during the year that are fraudulent, illegal or violate the Company’s Code of Conduct and Ethics, except as disclosed to the Company’s auditors and the Company’s audit committee of the Board of Directors.
5. I am responsible for establishing and maintaining disclosure controls and procedures and internal controls over financial reporting for the Company, and I have:
 - a. Designed such disclosure controls and procedures under my supervision to ensure that material information relating to the Company is made particularly during the period in which this report is being prepared.

Brahmanand Himghar Limited

REGD. OFFICE: Village- Chekuasole, P.O – Jogerdanga, P.S – Goaltore,
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Correspondence address: 1st Floor Muneshwari Bhawan Contractors Area
Bistupur Jamshedpur- 831001 CIN-L29248WB1990PLC049290
Phone No- 0657-6579477 Email id- csbrahmanand@gmail.com

- b. Designed such internal control over financial reporting to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with Accounting Standards.
 - c. Evaluated the effectiveness of the Company's disclosure, controls and procedures.
 - d. Disclosed in this report, changes, if any, in the Company's internal control over financial reporting that occurred during the financial year that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.
6. I have disclosed, based on evaluation of the Company's internal control over financial reporting, wherever applicable, to the Company's auditors and the audit committee of the Company's Board.
- a. Any deficiencies in the design or operation of internal controls, that could adversely affect the Company's ability to record, process, summarize and report financial data, and have confirmed that there have been no material weaknesses in internal controls over financial reporting including any corrective actions with regard to deficiencies.
 - b. Any significant changes in internal controls during the year covered by this report.
 - c. All significant changes in accounting policies during the year, if any, and the same have been disclosed in the notes to the financial statements.
 - d. Any instances of significant fraud of which I am aware, that involve the Management or other employees who have a significant role in the Company's internal control system.
7. I further declare that all Board members and senior management personnel have affirmed compliance with the Code of Conduct and Ethics for the year covered by this report.

For, Brahmanand Himghar Limited

PARIN
MITTAL
Digitally signed
by PARIN
MITTAL
Date: 2024.05.24
15:43:46 +05'30'

Parin Mittal
Managing Director & CFO
DIN:07052211

Date: 24-05-2024
Place: Jamshedpur