



BRIJLAXMI LEASING AND FINANCE LIMITED

Reg. Office: 24, Suwernpuri Society, Chikuwadi, Jetalpur Road, Alkapuri,
Vadodara-390007

CIN: L65993GJ1990PLC014183

Email Id: barodagroup99@gmail.com

Ph: +91 - 265- 234 3556 Website: www.brijlaxmi.com

No. 360/fy25-26

14th November, 2025

The Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring,
Rotunda Bldg., P.J. Towers, Dalal Street,
Fort, Mumbai-400 001

SCRIP CODE: 532113

SYMBOL: BRIJLEAS

Sub: Outcome of Board Meeting - Unaudited Financial Results for the Second Quarter and Half Year ended on 30th September, 2025

Dear Sir/Ma'am,

The Meeting of the Board of Directors of the Company was held on 14th November, 2025 and the Board has approved the Unaudited Financial Results for Second Quarter and half year ended on 30 September, 2025 along with Limited Review Reports received from Statutory Auditors of the Company M/s. Maheshwari & Co., Chartered Accountants, Mumbai.

Kindly acknowledge receipt of the same.

The meeting of the Board of Directors commenced at 5:00 p.m and concluded at 05:35 p.m.

Thanking you,

Yours Faithfully,

For Brijlaxmi leasing and Finance Limited

Siddharth Chaturvedi
Managing Director and CFO

Independent Auditor's Limited Review Report on unaudited financial results of Brijlaxmi Leasing & Finance Limited for Quarter and Half year ended September 30, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To The Board of Directors of
Brijlaxmi Leasing & Finance Limited**

1. We have reviewed the accompanying statement of unaudited financial Results of Brijlaxmi Leasing & Finance Limited ('the Company') for the quarter and half year ended September 30, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has 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 as amended read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Emphasis of Matter-

We draw attention to Note 5(a) to the accompanying financial results, which describes Balances in the accounts of Trade Receivables, Trade Payables, Loans & Advance are subject to confirmation, reconciliation and adjustment, if any required. Classification of Trade Payables as MSME and Others is based on available information with management.

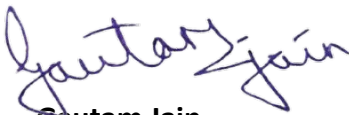
We draw attention to Note 5(b) to the accompanying financial results, which describes Statutory Compliance with respect to GST and TDS is subject to reconciliation and subsequent adjustment, if any required. The Company has not complied with the provisions of TDS under Income Tax Act.

We draw attention to Note 5(c) to the accompanying financial results, which describes Interest income has not been provided on loan given to some of the parties, as these parties are unable to pay interest on loan due to financial crunch. However, these loans are fully recoverable.

Our opinion is not modified in respect of these matters.

5. Based on our review conducted as stated above, ***except as stated in para 4 above***, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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,
Maheshwari & Co.
Chartered Accountants
FRN: 105834W



Gautam Jain
(Partner)
M.No.: 449094
UDIN: 25449094BMKSIN7354



Date: November 14, 2025
Place: Mumbai

**BRIULAXMI LEASING & FINANCE LIMITED**

Regd. Office : 24, Suwernapuri Society, Chikuwadi, Near Jetalpur Road, Alkapuri, Vadodra 390 007

CIN: L65993GJ1990PLC014183

Statement of Un-audited Financial Results for the Quarter and Half Year Ended September 30, 2025

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income From Operations						
(i)	Interest Income	64.93	56.34	55.21	121.27	103.91	130.73
(ii)	Dividend Income	-	-	-	-	-	-
(iii)	Rental Income	-	-	-	-	-	-
(iv)	Fees and commission Income	-	0.15	0.38	0.15	1.20	2.67
(v)	Net gain on fair value changes	-	-	-	-	-	-
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii)	Sale of Share	-	-	-	-	-	-
(viii)	Profit on Sale of Share	-	-	-	-	-	-
(ix)	Gain of derecognition of financial assets	-	-	-	-	-	501.00
(x)	Other Revenue from Operations	10.70	-	-	0.00	-	-
	Total Revenue From Operations	75.62	56.49	55.59	121.42	105.11	634.40
2	Expenditure						
a	Finance Costs	14.37	19.78	104.75	34.15	198.13	322.25
b	Fees and commission expense	-	-	-	-	-	-
c	Net loss on fair value changes	-	-	-	-	-	-
d	Net loss on derecognition of financial instruments under	-	-	-	-	-	-
e	Impairment on financial instruments	-	-	-	-	-	-
f	Purchase of Share	-	-	-	-	-	-
g	Purchases of Stock-in-trade	-	-	-	-	-	-
h	Changes in inventories of stock-in-trade	-	-	-	-	-	-
i	Employee benefit expense	13.12	9.93	10.64	23.05	21.06	41.18
j	Depreciation, depletion and amortisation expense	0.03	0.04	0.01	0.07	0.06	0.14
k	Other Expenses	-	-	-	-	-	-
i	Professional & Legal Fees, Charges and Expenses	0.44	0.70	5.24	1.14	8.69	30.61
ii	Stock Exchange & Other Regulatory Expenses	0.96	0.96	1.20	1.92	2.39	3.84
iii	Travelling & Conveyance Expenses	0.14	0.18	2.50	0.32	2.68	6.14
iv	Others	0.12	0.91	3.71	1.03	7.37	16.26
	Total Expenses	29.17	32.49	128.04	61.66	240.37	420.42
3	Profit/(Loss) before Exceptional Items & Extraordinary	46.46	24.00	(72.45)	59.76	(135.25)	213.98
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3-4)	46.46	24.00	(72.45)	59.76	(135.25)	213.98
6	Tax Expenses						
	Current Tax	8.39	5.28	-	13.67	-	55.64
	Deferred Tax	-	-	-	-	-	0.05
	Total tax Expenses	8.39	5.28	-	13.67	-	55.69
7	Profit/(Loss) for the period from continuing operation (5-6)	38.06	18.72	(72.45)	46.09	(135.25)	158.29
8	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
9	Tax expense of discontinuing operation	-	-	-	-	-	-
10	Profit/(Loss) from discontinuing operation (after tax) (8-9)	-	-	-	-	-	-
11	Profit/(Loss) for the period (7-10)	38.06	18.72	(72.45)	46.09	(135.25)	158.29
12	Other comprehensive income net of taxes						
	Fair value changes on instruments carried at FVTOCI	(13.40)	(8.60)	-	(22.00)	-	-
	Tax effect on above items	-	-	-	-	-	-
13	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	24.67	10.12	(72.45)	24.09	(135.25)	158.29
14	Paid-up Eq. Share Capital (Face Value of Rs. 10/-)	646.35	646.35	646.35	646.35	646.35	646.35
15	Reserve excluding Revaluation Reserve	-	-	-	-	-	-
16	EPS (In Rs.) (basic & diluted)						
	Basic (Not annualized)	0.59	0.29	(1.12)	0.71	(2.09)	2.45
	Diluted (Not annualized)	0.59	0.29	(1.12)	0.71	(2.09)	2.45

Note:

- The above standalone financial results for the half year and quarter ended September 30, 2025 have been reviewed by the Audit Committee and there after approved and taken on record by the Board of Directors of the Company at their meeting held on November 14, 2025.
- The unaudited Standalone Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- The Statutory Auditors have carried out limited review of the above unaudited standalone financial results for the quarter September 30, 2025.
- The Company being engaged in investment and financing activities and accordingly there is no separate reportable segment as per IND AS 108 specified under section 133 of the Companies Act, 2013.
- a) Balances in the accounts of Trade Receivables, Trade Payables, Loans & Advance are subject to confirmation, reconciliation and adjustment, if any required.
b) Statutory Compliance with respect to GST and TDS is subject to reconciliation and subsequent adjustment, if any required.
c) Interest income has not been provided on loan given to some of the parties, as these parties are unable to pay interest on loan due to financial crunch. However, these loans are fully recoverable.
d) The management does not expect any material adjustment in respect of the same affecting the financial statements on such reconciliation / adjustments.
- The figures for the quarter ended September 30, 2025 are the balancing figures between reviewed figures for the half year ended September 30, 2025 and the reviewed figures for the quarter ended June 30, 2025, and the figures for quarter ended September 30, 2024, are the balancing figures between reviewed figures for the half year ended September 30, 2024 and the reviewed figures for the quarter ended June 30, 2024.
- The previous periods numbers have been regrouped / reclassified wherever necessary to confirm the presentation of the current period.

Date : 14/11/2025
Place : Vadodra

By order of the Board

Siddharth Chaudhary
Whole Time Director

Annexure-I

Unaudited Statement of Assets and Liabilities as at September 30, 2025

(Rs. In Lakh)

Particulars	As at September 30, 2025 (Unaudited)	As at September 30, 2024 (Unaudited)	As at March, 31 2025 (Audited)
I ASSETS			
1. Financial Assets			
a. Cash and Cash Equivalents	27.24	8.51	433.38
b. Bank balances other than Cash and Cash Equivalents			
c. Trade Receivables	4.14	10.90	3.99
d. Loans	2,460.55	1,978.78	1358.79
e. Investments	140.80	0.12	140.87
f. Other financial assets	4.62	2,063.02	1.02
Total Financial Assets	2,637.35	4,061.33	1,938.05
2. Non - Financial Assets			
a. Current Tax Assets (Net)	15.47	43.21	6.98
b. Deferred tax assets (net)	-	-	-
c. Property, plant and equipment	7.84	7.99	7.91
d. Capital work-in-progress	-	-	-
e. Intangible assets under development	-	-	-
f. Other non- financial assets	-	-	-
Total Non - Financial Assets	23.32	51.20	14.89
Total Assets	2,660.66	4,112.53	1,952.94
II EQUITY & LIABILITIES			
1. Financial Liabilities			
a. Payable			
Trade Payable			
i. Total Outstanding dues of micro enterprises and small enterprises	4.90	-	4.9
	0.56	11.25	
ii. Total Outstanding dues of creditors other than micro enterprises and small enterprises			14.05
b. Borrowings (Other than Debt Securities)	1,955.54	3,748.71	1311.39
c. Other financial Liabilities	34.58	53.69	30.12
Total Financial Liabilities	1,995.57	3,813.65	1,360.46
2. Non - Financial Liabilities			
a. Provision	15.92	-	0
c. Deferred Tax Liabilities (Net)	0.34	0.34	0.39
Total Non - Financial Liabilities	16.25	0.34	0.39
Total Liabilities	2,011.83	3,813.99	1,360.85
3. Equity			
a. Equity Share Capital	646.35	646.35	646.35
b. Other Equity	2.49	(347.81)	-54.26
Total Equity	648.84	298.53	592.08
Total equity and Liabilities	2,660.66	4,112.53	1,952.94

Shatavadi

BRILLAXMI LEASING & FINANCE LTD.

Unaudited Cash Flow Statement for the half Year Ended September 30, 2025

Annexure II

(Rs. in Lakh)

Particulars	As at September 30, 2025 (Unaudited)	As at September 30, 2024 (Unaudited)
A Cash flow from operating activities		
Net Profit/(Loss) before tax	59.76	(135.26)
Depreciation	0.07	0.06
Interest Expenses	34.15	198.13
Profit on sale of Investment	-	-
Transfer to reserve	-	-
Operating profit / (loss) before working capital changes	93.98	62.93
Changes in working capital:		
Increase /(decrease) in trade payables	(13.49)	5.96
Increase /(decrease) in other Financial liabilities	4.46	6.94
Increase /(decrease) in other Non Financial liabilities	15.86	-
Decrease / (Increase) in Trade Receivables	(0.15)	(3.88)
Decrease / (Increase) in Other Financial Assets	(3.60)	(2,032.00)
Decrease / (Increase) in loans & Advances (Assets)	(1,104.71)	80.28
Decrease / (Increase) in Other Non Financial Assets	(8.49)	(1.52)
Cash generated from operations	(1,016.14)	(1,881.29)
Direct taxes paid (net of refunds)	-	-
Net cash flow from / used in operating activities (A)	(1,016.14)	(1,881.29)
Cash flow from investing activities		
Tax on Sale of Investment	-	-
Sales of investments	-	-
Purchase of Investment	-	-
Net cash used in investing activities (B)	-	-
C Cash flow from financing activities		
Proceeds from long-Term borrowing	644.15	2,043.51
Interest Expense	(34.15)	(198.13)
Issue of shares	-	-
Net cash from financing activities (C)	610.00	1,845.38
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(406.14)	(35.91)
Cash and cash equivalents at the beginning of the year	433.38	44.42
Cash and cash equivalents at the end of the year	27.24	8.51
Components of Cash and Cash Equivalents	As at September 30, 2025 (Unaudited)	As at September 30, 2024 (Unaudited)
CASH AND CASH EQUIVALENTS AT THE END OF THE QUARTER		
i) Cash in Hand	1.15	5.86
ii) Balances with scheduled banks		
Current Accounts	26.09	2.65
Overdraft Accounts	-	-
Deposit Accounts	-	-
iii) Bank Balance Other Than Above	-	-
Total cash and cash equivalents	27.24	8.51

