



BRIJLAXMI LEASING AND FINANCE LIMITED

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

CIN: L65993GJ1990PLC014183

Email Id: barodagroup99@gmail.com

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

No. 390/fy26-27

29th June, 2026

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: Submission of details for determination of Large Corporate status for FY 2025-26

With reference to the query raised by BSE regarding determination of the status of the Company under the Large Corporate ("LC") category pursuant to as per para 5.1 of the SEBI Circular dated October 19, 2023 on "Ease of doing business and development of corporate bond markets – revision in the framework for fund raising by issuance of debt securities by Large Corporates", we are hereby submitting the requisite financial information/details based on the audited financial results of the Company for the financial year ended March 31, 2026 for your consideration and record.

The requisite information in the prescribed format is as follows:

1. Financial Year end of the Company: 31st March 2026
2. Outstanding long-term borrowings at the start of the Financial Year (Rs. in Crores): Rs. 4.45 Crores
3. Outstanding long-term borrowings at the end of the Financial Year (Rs. in Crores): Rs. Rs. 8.34 Crores.
4. Incremental borrowing during the year (qualified borrowing) (Rs. in Crores): Rs. 14.72 Crores.
5. Borrowings by way of issuance of debt securities during the year (Rs. in Crores): Nil.
6. Highest credit rating of the Company: NA
(as applicable to unsupported bank borrowing or plain vanilla bonds without any structuring/support)
7. Net Worth of the Company at the end of the Financial Year: Rs. 6.89 Crores

Further, we are also enclosing herewith the audited financial results/financial statements of the Company for the financial year ended March 31, 2026 in support of the above information submitted for determination of the Company's status under the Large Corporate category.

Kindly acknowledge receipt of the same.

Yours Faithfully,

For Brijlaxmi leasing and Finance Limited

Siddharth Chaturvedi
Managing Director and CFO
DIN: 01968300

Independent Auditor's Report on the quarterly and Year to Date Audited Financial Results of the Company 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 and Finance Limited**

Report on the audit of the Financial Results

Qualified Opinion

We have audited the accompanying Statement of Financial Results of **Brijlaxmi Leasing and Finance Limited (CIN: L65993GJ1990PLC014183)** (the "Company"), for the quarter and year ended March 31, 2026 (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 Regulations").

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

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net Loss and other comprehensive Income/Profit and other financial information of the Company for the quarter and year ended 31st March, 2026.

Basis for Qualified Opinion

1. Balance in the account of Loan & Advances is subject to confirmation/reconciliation if any. The management does not expect any material adjustments in respect of the same affecting the Financial Statement on such reconciliation /adjustment.
2. The Company has not complied with the requirements of Ind AS 19 "Employee Benefits". As per the Standard, entities are required to recognize and disclose liabilities and expenses relating to employee benefits, including defined benefit obligations, actuarial gains/losses, and other long-term employee benefits, in accordance with the prescribed measurement and disclosure framework.
3. Based on our review, it is observed that interest income is not recognized on outstanding Loans and advances given to various parties and no such documents are provided before us to enable to crystallize the interest rate

on the loans and advances hence in the absences of sufficient information, we are unable to calculate the interest income to be recognized on such loans and advances.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

1. We draw attention to the accompanying financial results, which describe that the balances in the accounts of Trade Receivables, Trade Payables, Advance to Suppliers are subject to confirmation / reconciliation and Subsequent adjustment, if required.
2. The Company has not complied with the provisions of TDS under Income Tax Act.
3. We draw attention to the accompanying financial results, which describe that Statutory Compliance with respect to GST is subject to reconciliation and subsequent adjustment.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for Financial Results

The Company's Management and the Board of Directors are responsible for the preparation and presentation of statement that gives a true and fair view of the Net Loss and other comprehensive income/profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Management and 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 Head Office: 10-11, Third Floor, Esplanade Building, 3, A. K. Naik Marg (Bestian Road), Next to New Empire Cinema, Fort, C.S.T. Mumbai - 400 001. Mob.: +91-90040 85427

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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 is 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 statements as a whole are 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 this statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. also:

- Identify and assess the risks of material misstatement of the statement, 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 management and the Board of Directors.
- Conclude on the appropriateness of the management and Board of Directors' 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results 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 statement including the disclosures, and whether the Statement represents 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 Matters

The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the listing Regulations.

**For,
Maheshwari & Co.
Chartered Accountants
FRN: 105834W**



**CA Gautam Jain
(Partner)
M.No.: 449094
UDIN: 26449094MAZWCT8345**



**Date: May 30, 2026
Place: Mumbai**



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Statement of Audited Financial Results for the Year Ended 31st March, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income From Operations					
(i)	Interest Income	78.86	64.97	(23.40)	265.10	130.73
(ii)	Dividend Income	0.00	-	-	0.00	-
(iii)	Rental Income	-	-	-	-	-
(iv)	Fees and commission Income	3.00	-	1.02	3.15	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)	Sale of services	-	-	-	-	-
(ix)	Gain on derecognition of financial assets	-	-	501.00	-	501.00
(x)	Other revenue from operations	4.57	0.05	-	15.32	-
	Total Revenue From Operations	86.43	65.02	478.62	283.56	634.40
2	Expenditure					
a	Finance Costs	19.76	10.28	31.78	64.19	322.25
b	Fees and commission expense	-	-	-	-	-
c	Net loss on fair value changes	-	-	-	-	-
d	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
e	Impairment on financial instruments	9.08	-	-	9.08	-
f	Purchase of Share	-	-	-	-	-
g	Purchases of Stock-in-trade	-	-	-	-	-
h	Changes in Inventories of stock-in-trade	-	-	-	-	-
i	Employee benefit expense	15.66	18.55	9.69	57.26	41.18
j	Depreciation, depletion and amortisation expense	0.06	0.03	0.05	0.16	0.14
k	Other Expenses	-	-	-	-	-
i	Professional & Legal Fees, Charges and Expenses	3.78	12.29	21.49	17.21	30.61
ii	Stock Exchange & Other Regulatory Expenses	0.78	0.96	0.26	3.66	3.84
iii	Travelling & Conveyance Expenses	0.46	1.57	2.13	2.35	6.14
iv	Others	29.89	12.71	2.56	43.63	16.26
	Total Expenses	79.49	56.39	67.96	197.55	420.42
3	Profit/(Loss) before Exceptional Items & Extraordinary Items (1-2)	6.94	8.63	410.66	86.02	213.98
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before Tax (3-4)	6.94	8.63	410.66	86.02	213.98
6	Tax Expenses					
	Current Tax	4.16	1.97	55.64	19.80	55.64
	Deferred Tax	0.04	-	0.05	0.04	0.05
	Total tax Expenses	4.20	1.97	55.69	19.84	55.69
7	Profit/(Loss) for the period from continuing operation (5-6)	2.74	6.66	354.97	66.17	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)	2.74	6.66	354.97	66.17	158.29
12	Other comprehensive income net of taxes					
	Fair value changes on instruments carried at FVTOCI	(37.51)	26.79	-	(32.71)	-
	Tax effect on above items	-	-	-	-	-
13	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(34.77)	33.45	354.97	33.46	158.29
14	Paid-up Eq. Share Capital (Face Value of Rs. 10/-)	646.35	646.35	646.35	646.35	646.35
15	Reserve excluding Revaluation Reserve	-	-	-	43.05	(54.26)
16	EPS (In Rs.) (basic & diluted)					
	Basic (Not annualized)	0.04	0.10	5.49	1.02	2.45
	Diluted (Not annualized)	0.04	0.10	5.49	1.02	2.45

Note:

1	The above audited financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on May 30, 2026.
2	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
3	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.
4	The previous periods numbers have been regrouped / reclassified wherever necessary to confirm the presentation of the current period.
5	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 effecting the financial statements on such reconciliation / adjustments. e) The Company has not complied with the requirements of Ind AS 19 "Employee Benefits". As per the Standard, entities are required to recognize and disclose liabilities and expenses relating to employee benefits, including defined benefit obligations, actuarial gains/losses, and other long-term employee benefits, in accordance with the prescribed measurement and disclosure framework.
6	Figures for the Quarter ended 31st March 2026 and 31st March 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of 31 December (ie, 9 months) of the respective financial years.

Place: Vadodara
 Date: 30.05.2026





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BALANCE SHEET AS AT 31st March, 2026

Statement of Assets and Liabilities

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
I ASSETS		
1 Financial Assets		
a. Cash and Cash Equivalents	(22.43)	433.38
b. Bank balances other than (a) above	-	-
c. Receivables		
(I) Trade Receivables	4.42	-
(II) Other Receivables	-	3.99
d. Loans	2,581.07	1,358.79
e. Investments	202.15	140.87
f. Other financial assets	1.02	1.02
Total	2,766.23	1,938.05
2 Non - Financial Assets		
a. Current Tax Assets(Net)	66.64	6.98
b. Property, plant and equipment	7.75	7.91
Total	74.39	14.89
Total Assets	2,840.62	1,952.94
II EQUITY & LIABILITIES		
1. Financial Liabilities		
Payable		
a. Trade Payable		
i. Total Outstanding dues of micro enterprises and small enterprises	6.20	4.90
ii. Total Outstanding dues of creditors other than micro enterprises and small enterprises	13.00	14.05
b. Borrowings (Other than Debt Securities)	2,080.27	1,311.39
c. Other financial Liabilities	5.40	30.12
Total	2,104.87	1,360.46
2 Non - Financial Liabilities		
a. Provision	45.97	-
b. Deferred Tax Liabilities (Net)	0.38	0.39
Total	46.35	0.39
3 Equity		
a. Equity Share Capital	646.35	646.35
b. Other Equity	43.05	(54.26)
Total	689.40	592.09
Total Equity and Liabilities	2,840.62	1,952.94





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Statement of Cash Flow Statement for the year ended 31st March, 2026

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A Cash flow from operating activities		
Net Profit/(Loss) before tax	86.02	213.98
Depreciation	0.16	0.14
Interest Expenses	77.81	322.25
Accrued Interest on FD	(0.05)	-
Statutory reserve u/s 45IC	13.62	-
Operating profit / (loss) before working capital changes	177.56	536.37
Changes in working capital:		
Decrease / (Increase) in receivables	3.99	-
Decrease / (Increase) in trade receivables	(4.42)	3.03
Increase /(Decrease) in trade payables	0.25	13.66
Increase /(Decrease) in other Financial liabilities	(24.72)	(16.63)
Decrease / (Increase) in loans	(1,222.28)	700.26
Decrease / (Increase) in other Financial Assets	0.00	30.00
Decrease / (Increase) in Other Non Financial Assets	-	34.71
Increase /(Decrease) in trade payables	45.97	-
Cash generated from operations	(1,023.65)	1,301.40
Direct taxes paid (net of refunds)	(79.50)	(55.64)
Net cash flow from / used in operating activities (A)	(1,103.15)	1,245.76
B Cash flow from investing activities		
Investment in Fixed deposit	(43.76)	(140.75)
Net cash used in investing activities (B)	(43.76)	(140.75)
C Cash flow from financing activities		
Borrowings (Other than Debt Securities)	768.88	(393.81)
Issue of equity shares on preferential basis	-	-
Interest Expense	(77.81)	(322.25)
Net cash from financing activities (C)	691.07	(716.06)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(455.84)	388.95
Cash and cash equivalents at the beginning of the year	433.38	44.42
Cash and cash equivalents at the end of the year	(22.43)	433.38
Components of cash and cash Equivalents	31st March, 2026	31st March, 2025
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		
i) Cash in Hand	2.31	6.69
ii) Balances with scheduled banks		
Current Accounts	0.19	426.69
Overdraft Accounts	(24.94)	-
Deposit Accounts	-	-
iii) Bank Balance Other Than Above	-	-
Total cash and cash equivalents	(22.43)	433.38





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ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results-(Standalone separately)

Statement on Impact of Audit Qualifications for the Quarter and Year ended March 31, 2026
[See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016.

I	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in lakh)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	283.56	Non Determinable
2	Total Expenditure	197.55		
3	Net Profit/(Loss)	66.17		
4	Earnings Per Share	1.02		
5	Total Assets	2,840.62		
6	Total Liabilities	2,840.62		
7	Net Worth	689.40		
8	Any other financial item(s) (as felt appropriate by the management)	-		

II Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification:

1. Balance in the account of Loan & Advances is subject to confirmation/reconciliation if any. The management does not expect any material adjustments in respect of the same affecting the Financial Statement on such reconciliation /adjustment.
2. The Company has not complied with the requirements of Ind AS 19 "Employee Benefits". As per the Standard, entities are required to recognize and disclose liabilities and expenses relating to employee benefits, including defined benefit obligations, actuarial gains/losses, and other long-term employee benefits, in accordance with the prescribed measurement and disclosure framework.



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	<p>3. Based on our review, it is observed that interest income is not recognized on outstanding Loans and advances given to various parties and no such documents are provided before us to enable to crystallize the interest rate on the loans and advances hence in the absences of sufficient information, we are unable to calculate the interest income to be recognized on such loans and advances.</p>	
	<p>b. Type of Audit Qualification</p>	<p>Qualified Opinion</p>
	<p>c. Frequency of qualification:</p>	<p>Repetitive</p>
	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</p>	<p>Company will comply all the observations of the Auditor.</p>
	<p>e. For Audit Qualification(s) where the impact: is not quantified by the auditor: NA</p>	
	<p>(i) Management's estimation on the impact of audit qualification:</p>	<p>NA</p>
	<p>ii) If management is unable to estimate the impact, reasons for the same:</p>	<p>NA</p>
	<p>(iii) Auditors' Comments on (i) or (ii) above:</p>	<p>NA</p>
II	<p>Signatories:</p>	
	<p>Managing Director and CFO</p>	
	<p>Audit Committee Chairman</p>	
	<p>Statutory Auditor</p>	