BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED

CIN: L51900MH1985PLC 036156/ E-mail: info@birlainternational.net/ Tel: 22026340/Fax: 2385 8269
REGD. OFFICE: INDUSTRY HOUSE, 159, CHURCHGATE RECLAMATION, MUMBAI - 400020.

To,
Department of Corporate Services,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street,
Mumbai-400 001

Date: 13th August, 2026

Scrip Code: 512332

Sub: Outcome of the Board Meeting held on 13th August, 2026.

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today considered and approved, inter alia, the following:

1. Statement of Standalone Un-audited Financial Results along with Limited Review Report of the Company as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter ended 30th June, 2026.

The Board Meeting commenced at 11.00 a.m. and concluded at 12.25 p.m.

Kindly take the same on your records & oblige.

Thanking you,
Your faithfully,

For **Birla Capital & Financial Services Limited**

MINAL
UMESH
POTE

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MINAL UMESH POTE
Date: 2026.08.13
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MINAL UMESH POTE
DIRECTOR
DIN- 07163539

AGRAWAL JAIN & GUPTA
Chartered Accountants

Registered Office:
Plot No 5, Girdhar Colony,
Opp. Soni Manipal Hospital,
Sikar Road, Jaipur,
Rajasthan, India
Website: www.ajngupta.com

Mumbai Office:
1501 One Lodha Place
S B Marg, Lower Parel
Mumbai- 400013, India
Email: ajnmumbai@gmail.com
Contact no 022-46061667

Independent Auditor's Review Report on Standalone unaudited financial results of Birla Capital & Financial Services Limited for the quarter ended pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Director of Birla Capital & Financial Services Limited.

1. We have reviewed the accompanying Statement of standalone unaudited financial results of **Birla Capital & Financial Services Limited** (hereinafter referred to as 'the Company') for the quarter ended 30th June 2026 ('the Statements') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ['the Regulations'].
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information Performed by the independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Ind As 34, prescribed under section 133 of the Act 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.

Yours faithfully,

For Agrawal Jain & Gupta
ICAI Registration No.: 013538C
UDIN: 26450835DNQHVN2212

ROHIT SWAMI
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Date: 2026.08.13 12:29:52 +05'30'

Rohit Swami
Partner:
Membership No.: 450835
Date: 13th August 2026

BIRLA CAPITAL & FINANCIAL SERVICE LIMITED
CIN: L51900MH1985PLC036156
Registered Office : Industry House, 159, Churchgate Reclaimation, Mumbai - 400020.

(₹ in Lakhs)

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

Sr. No.	Particulars	Quarter ended on			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Refer to Note 7)	(Unaudited)	(Audited)
1	**Revenue from Operations**				
(a)	Other Operating Income	-	-	-	-
(b)	Other Income	2.20	3.00	2.00	38.00
	Total Income (a+b)	**2.20**	**3.00**	**2.00**	**38.00**
2	**Expenditure**				
(a)	Employees benefits expenses	0.50	0.99	1.20	3.53
(b)	Finance Costs	0.00	-	-	-
(c)	Depreciation, Amortization & Depletion Expenses	-	-	-	-
(d)	Other Expenses	2.52	2.07	1.02	34.04
	Total Expenditure (a to d)	**3.02**	**3.06**	**2.22**	**37.56**
3	**Profit / (Loss) before exceptional items and tax(1-2)**	**(0.82)**	**(0.06)**	**(0.22)**	**0.44**
4	Exceptional items		-	-	-
5	**Profit / (Loss) after exceptional items and tax (3-4)**	**(0.82)**	**(0.06)**	**(0.22)**	**0.44**
6	**Tax Expense:**	**-**	**(0.36)**	**-**	**(0.36)**
(a)	Current Tax		-	-	-
(b)	Deferred Tax	-	(0.36)	-	(0.36)
(c)	Earlier year Tax Adjustments	-	-	-	-
7	**Profit / (Loss) for the period (5-6)**	**(0.82)**	**0.30**	**(0.22)**	**0.80**
8	**Profit/(Loss) from discontinued operations**		-	-	
9	Tax expenses of discontinuing operations		-	-	-
10	**Net profit (loss) from discontinued operation after tax (8-9)**		-	-	
11	**Profit/ (Loss) for the period (7+10)**	**(0.82)**	**0.30**	**(0.22)**	**0.80**
12	Other Comprehensive Income		-	-	
(a)	(i) Items that will not be reclassified to profit or loss		-	-	
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	
(b)	(i) Items that will be reclassified to profit or loss		-	-	
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-
	Total other comprehensive income net of taxes		-	-	-
13	**Total Comprehensive Income for the period/year (7+12) Comprising Profit (Loss) and Other comprehensive Income for the period**	(0.82)	0.30	(0.22)	0.80
14	**Paid up Equity Share Capital (face value Rs.2 each, fully paid)**	**938.31**	**938.31**	**938.31**	**938.31**
15	**Other Equity**				(922.63)
	Earning per equity share of Rs.2/- each				
	(1) Basic	(0.00)	0.00	(0.00)	0.002
	(2) Diluted	(0.00)	0.00	(0.00)	0.002
See accompanying note to the financial results:					

Notes :

1. The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the extent applicable.
2. The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th August,2026.
3. The company operates mainly in the business of lending finance, accordingly there are no separate reportable segment as per Ind AS-108-Operating Segment.
4. Income tax deferred tax will be determined and provided for at the end of the financial year.
5. Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
6. Investors can view the Financial Results of the Company at the Company's website: www.birlacaps.com or at the websites of BSE(www.bseindia.com).
7. The figures for the quarter ended as on March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter. Also, the figures up to the third quarter were subject to limited review.

For and On behalf of Board
For BIRLA CAPITAL & FINANCIAL SERVICE LTD.

MINAL UMESH POTE
Digitally signed by MINAL UMESH POTE
Date: 2026.08.13 12:37:47 +05'30'

Minal Umesh Pote
Director
DIN: 07163539

Place: Mumbai
Date: 13th August 2026

BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED
CIN: L51900MH1985PLC 036156/ E-mail: info@birlainternational.net/ Tel: 22026340/Fax: 2385 8269
REGD. OFFICE: INDUSTRY HOUSE, 159, CHURCHGATE RECLAMATION, MUMBAI - 400020.

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED HELD ON MONDAY, 29TH DAY OF JUNE, 2026 AT THE REGISTERED OFFICE OF THE COMPANY SITUTAED AT 5TH FLOOR, 159, INDUSTRY HOUSE CHURCHGATE RECLAMATION, MUMBAI: 400020 AT 11:00 A.M.

"**RESOLVED THAT** pursuant to the Regulation 33(2)(b) of SEBI (Listing Obligations and Disclosure Requirement) 2015 and other applicable provisions of Companies Act, 2013, SEBI(Listing Obligations and Disclosure Requirement) 2015 read with Rules thereunder (including any statutory modifications or re-enactment thereof, for the time being in force), consent of the Board be and is hereby accorded to authorize Ms. Minal Umesh Pote, Director of the Company to sign quarterly financial Results for quarter ended 30.06.2026 and every quarter for financial year 2026-27.

RESOLVED FURTHER THAT Ms. Minal Umesh Pote, Director of the Company, be and is hereby authorized to do all such acts, deeds and things as may be necessary to give effect to aforementioned resolution.

CERTIFIED TRUE COPY

For and on Behalf of
BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED

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ABHIJEET NAMDEO BHINGARDE
DIRECTOR
DIN: 06376231