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: 05th November, 2026

Scrip Code: 512332

Sub: Outcome of the Board Meeting held on 05th Novem,ber, 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 September, 2026.

The Board Meeting commenced at 11.00 a.m. and concluded at 12.30 p.m.

Kindly take the same on your records & oblige.

Thanking you,
Your faithfully,

For **Birla Capital & Financial Services Limited**

MINAL UMESH POTE
Digitally signed by MINAL UMESH POTE
Date: 2026.11.05 12:33:49 +05'30'

MINAL UMESH POTE
DIRECTOR
DIN- 07163539

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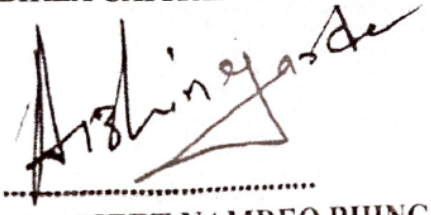
CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED HELD ON THURSDAY, 05TH DAY OF NOVEMBER, 2026 AT THE REGISTERED OFFICE OF THE COMPANY SITUTAED AT 5TH FLOOR, 159, INDUSTRY HOUSE CHURCHGATE RECLAMATION, MUMBAI: 400020 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 30.09.2026 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

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 Review Report on Unaudited Quarterly Standalone Financial Results and Year to Date Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

The Board of Director of **BIRLA CAPITAL & FINANCIAL SERVICES LIMITED.**

1. We have reviewed the accompanying statement of Unaudited financial results of Birla Capital & Financial Services Limited ('the Company') for the quarter and half year ended 30th September, 2026 and year to date results for the period 1st April 2026 to 30th September 2026, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

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 37"), prescribed under section 133 of the companies Act, 2013 and other accounting principles generally accepted in India and in Compliance with Regulation 33 of Listing Regulations. 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 Accountant of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 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: 26450835GIXNDJ7767

ROHIT SWAMI
Digitally signed by ROHIT SWAMI
Date: 2026.11.05 12:44:28 +05'30'

Rohit Swami
Partner
Membership No.: 450835
Date: 5th November, 2026

BIRLA CAPITAL & FINANCIAL SERVICE LIMITED
CIN: L51900MH1985PLC036156
Registered Office : Industry House, 159, Churchgate Reclaimation, Mumbai - 400020.
E-mail: info@birlainternational.net/ Tel: 22026340/Fax: 2385 8269

(₹ In Lakhs)

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTH ENDED SEPTEMBER 30TH, 2026.

Sr. No.	Particulars	Quarter ended on			Six Months ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue from Operations**						
(a)	Other Operating Income	-	-	-	-	-	-
(b)	Other Income	10.48	2.20	31.00	12.68	33.00	38.00
	Total Income (a+b)	**10.48**	**2.20**	**31.00**	**12.68**	**33.00**	**38.00**
2	**Expenditure**						
(a)	Employees benefits expenses	0.86	0.50	0.56	1.36	1.76	3.53
(b)	Finance Costs	-	-	-	-	-	-
(c)	Depreciation, Amortization & Depletion Expenses	-	-		-		
(d)	Other Expenses	4.82	2.52	29.86	7.34	30.88	34.04
	Total Expenditure (a to d)	**5.68**	**3.02**	**30.42**	**8.70**	**32.64**	**37.56**
3	**Profit / (Loss) before exceptional items and tax(1-2)**	**4.80**	**(0.82)**	**0.58**	**3.98**	**0.36**	**0.44**
4	**Exceptional items**	**-**	**-**	**-**	**-**	**-**	**-**
5	**Profit / (Loss) after exceptional items and tax (3-4)**	**4.80**	**(0.82)**	**0.58**	**3.98**	**0.36**	**0.44**
6	**Tax Expense:**						(0.36)
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	0.04	-	-	0.04	-	(0.36)
(c)	Earlier year Tax Adjustments	-	-	-	-	-	-
7	**Profit / (Loss) for the period (5-6)**	**4.75**	**(0.82)**	**0.58**	**3.93**	**0.36**	**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)**	**4.75**	**(0.82)**	**0.58**	**3.93**	**0.36**	**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	**4.75**	**(0.82)**	**0.58**	**3.93**	**0.36**	**0.80**
14	**Paid up Equity Share Capital (face value Rs.2 each, fully paid)**	**938.31**	**938.31**	**938.31**	**938.31**	**938.31**	**938.31**
15	**Other Equity**	**-**	**-**	**-**	**-**	**-**	**(922.63)**
	Earning per equity share of Rs.2/- each						
	(1) Basic	0.01	(0.00)	0.00	0.01	0.00	0.002
	(2) Diluted	0.01	(0.00)	0.00	0.01	0.00	0.002

See accompanying note to the financial results:

STATEMENT OF ASSETS & LIABLITIES (STANDALONE-IND AS COMPLIANT)
FOR THE HALF YEAR ENDED SEPTEMBER 30TH,2026

Particulars	September 30th, 2026 (Audited)	March 31st, 2026 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	1.47	1.47
Total Non Current Assets	**1.47**	**1.47**
Deferred Tax Assets	5.53	5.57
Current Assets		
Trade receivables	-	1.60
Cash and cash equivalents	17.15	0.95
Other Current Assets	-	8.83
Total	**22.67**	**16.95**
TOTAL ASSETS	**24.14**	**18.42**
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	938.31	938.31
Other Equity	(918.70)	(922.63)
Total	**19.61**	**15.68**
LIABILITIES		
Current Liabilities		
Financial liabilities		
Trade Payable		
Total outstanding dues of Micro Enterprises and Small Enterprises	-	0.48
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	-
Other Financial Liabilities	2.25	0.25
Other Current Liabilities	2.28	2.00
Total	**4.53**	**2.74**
Total Equity and Liabilities	**24.14**	**18.42**

STATEMENT OF CASH FLOW HALF YEAR ENDED SEPTEMBER 30TH,2026

Particulars	September 30th, 2026 Amount (Rs.)	March 31st, 2026 Amount (Rs.)
Cash Flow From Operating Activities		
Net Profit /(Loss) Before Taxation & Extra Ordinary Item	3.98	0.44
Adjustment For		
Depreciation	-	
Operating Profit Before Working Capital Changes	**3.98**	**0.44**
Adjustment for:		
(Increase)/Decrease in Trade Receivable	1.60	-
(Increase)/Decrease in Other Current Assets	8.83	-
Decrease / (Increase) in Trade Payables	(0.48)	0.09
Decrease / (Increase) in Other Financial Liabilities	2.00	0.25
Decrease / (Increase) in Other current Liabilities	0.28	(0.53)
Sub Total of working capital adjustments	**12.22**	**(0.20)**
Cash Generation From Operations	**16.20**	**0.24**
Prior year tax adjsutements	**-**	-
Net Cash From Operating Activities	**16.20**	**0.24**
Cash Flow From Investing Activities		
Interest Received	-	-
Purchase of Fixed Assets	-	-
Long Term Loans		
Net cash from /(in used) in investing activities(B)	**-**	**-**
Cash Flow From Financial Activites		
Finance Cost	-	-
Proceeds from Share Capital		-
Net Cash flow from Financing Activities ('C)	**-**	**-**
Net Increase in Cash and Cash Equivalent (A+B+C)	**16.20**	**0.24**
Cash & Cash Equivalent at the beginning of the year	**0.95**	**0.70**
Cash & Cash Equivalent at the end of the year	**17.15**	**0.95**
Components of Cash and Cash equivalent		
Cash on Hand	0.08	0.02
With Banks-		
On current account	17.06	0.93
On deposit account		-
Total Cash and Cash Equivalent	**17.15**	**0.95**

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,
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 05th November 2026.
3 The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
4 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
5 Investors can view the Financial Results of the Company at the Company's website www.birlacaps.in or at the websites of BSE(www.bseindia.com).
6 The figures for the second quarter in each ofthe financial ycars are the balancing figures in respect of the half year end and the year to date figures upto the end of the first quarter of the respective financial year.

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

MINAL UMESH POTE
Digitally signed by MINAL UMESH POTE
Date: 2026.11.05 12:35:01 +05'30'

Minal Umesh Pote
Director
DIN: 07163539

Place: Mumbai
Date: 05th November, 2026