

Independent Auditor's Review Report on the Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Burlington Finance Limited

1. We have reviewed the accompanying Statement of unaudited financial results of **Burlington Finance Limited** ("the Company") for the quarter ended 30th June, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by its 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 express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. 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 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. **Basis for Qualified Conclusion**
 - (a) The Company has investment in unquoted equity shares with a carrying value of Rs. 28,99,87,370, Optional Fully Convertible Debenture of Rs. 8,35,25,000 and preference shares with a carrying value of Rs. 8,12,09,000 as on 30th June, 2026. The Company has not done fair valuation of these investments as required by Ind AS 109 "Financial Instrument". In the absence of fair valuation report we are unable to comment on the impact, if any, on valuer of these investments as at 30th June, 2026.



(b) As Indicated in Note no. 3, the Company has not provided Deferred Tax during for the Quarter ended 30th June, 2026 which is not in accordance with Ind AS 34 "Interim Financial Reporting".

5. Based on our review conducted as stated in paragraph 3 above, subject to our comments in paragraph 4 above, 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 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. K. Chhajjer & Co.

Chartered Accountants

FRN: 304138E



Tapan Kumar Mukherjee
Tapan Kumar Mukherjee

Partner

Membership No.: 017483

UDIN: 260174831QSHFG13969

Place: Kolkata

Date: 14th August, 2026

BURLINGTON FINANCE LIMITED

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CIN - L67120WB1981PLC033904

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STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUERTER ENDED 30TH JUNE, 2026

		(Rs. In Hundred)			
Particulars		Quarter ended		Year ended	
		30 Jun, 2026	31 Mar, 2026	30 Jun, 2025	31 Mar, 2026
		Unaudited	Audited	Unaudited	Audited
1. Revenue from Operation					
a. Interest Income		1,41,629	1,57,292	1,79,742	6,94,372
b. Dividend Income		8,928	6,583	4,645	60,997
c. Net gain/(loss) on fair value changes		25,58,354	(4,73,630)	8,53,876	3,01,573
d. Bad Debts Recovered		-	10,032	-	10,282
2. Other Income		2,682	-	27	27
3. Total Income (1+2)		27,11,593	(2,99,723)	10,38,290	10,67,251
4. Expenses					
a. Finance Cost		1,75,004	1,89,297	2,03,298	7,94,199
b. Impairment of Financial instruments		-	6,815	-	1,32,222
c. Employees cost		8,084	10,266	8,192	38,561
d. Depreciation and Amortisation cost		18	110	110	441
e. Other expenses		15,490	9,251	10,171	44,863
Total Expenditure (4)		1,98,596	2,15,739	2,21,771	10,10,286
5. Profit/(Loss) before Tax (3-4)		25,12,997	(5,15,462)	8,16,519	56,965
6. Tax expense		30,674	(17,392)	54,824	17,270
7. Profit/(Loss) after tax (5-6)		24,82,323	(4,98,070)	7,61,695	39,695
8. Other Comprehensive Income		-	-	-	-
9. Net Profit/(Loss) for the period (7-8)		24,82,323	(4,98,070)	7,61,695	39,695
10. Paid-up equity share capital (Face Value ₹10/- each)		1,24,500	1,24,500	1,24,500	1,24,500
11. Other Equity					88,53,136
12. Earnings Per Share (EPS) of ₹ 10/- each (Not annualised)					
(a) Basic ₹		199.38	(40.01)	61.18	3.19
(b) Diluted ₹		199.38	(40.01)	61.18	3.19

Notes :

- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India except in the case of Investment, the Company has not conducted its fair valuation of unquoted equity, Optionally fully convertible debentures and Preference shares as required by IND-AS 109 "Financial Instrument".
- The main business activities of the Company is Investment and money lending, hence there are no separate reportable segments as per Ind AS 108 on 'Operating Segment'.
- Deferred tax has been computed by the management on annually, accordingly no provision for deferred tax has been considered during the year.
- The Company is listed in The Calcutta Stock Exchange. Company has complied the required formalities as prescribed by Regulation 33 of securities and exchange Board of India (Listing obligations and Discloser Requirements) Regulations, 2015.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on 14th August, 2026.
- Previous period/year figures have been regrouped/rearranged wherever necessary to confirm to current period's groupings and classifications.

For Burlington Finance Ltd
on or behalf of Board of Directors

Rabi Paul

Rabi Paul
Director
DIN - 00020755

Birendra Pandey

Birendra Pandey
Director
DIN - 00014087

Place : Kolkata
Dated : 14th August, 2026

