



BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LTD.

(Corporate Identity Number : L67120DL1992PLC049038)

Regd. Office : 503, Rohit House, 3, Tolstoy Marg, New Delhi-110001

Tel.: 011-49800900 • E-mail : commodities@bharatbhushan.com

Website : www.bbinvestments.in

Ref: BBFCB/BSE/2024-25

January 22, 2025

**To,
BSE Limited
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai - 400 001**

Scrip Code: 511501

Sub : Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Sub: Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations")

Dear Sirs,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 please find attached herewith the Integrated Filing (Financial) for the quarter and nine-month ended December 31, 2024.

The same is also being uploaded on the Company's website at www.bharatbhushan.com

This is for your information and records please.

Thanking you,
Yours truly,

For Bharat Bhushan Finance & Commodity Brokers Limited

**Baldev Garg
Company Secretary & Compliance officer
M.No. ACS73249**

Independent Auditor's Review Report on the Quarterly and year to date Unaudited 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
BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of Bharat Bhushan Finance & Commodity Brokers Limited ('the Company') for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 ('the statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015, as amended ('the Listing 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 as amended, read with relevant rules issued there under 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 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 statements free of 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. Based on our review conducted as 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 the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 G C AGARWAL & ASSOCIATES
Chartered Accountants
Firm Registration No.: 017851N



(G C AGARWAL)
Partner
(Membership No. 083820)

Place: New Delhi

Dated: 22.01.2025

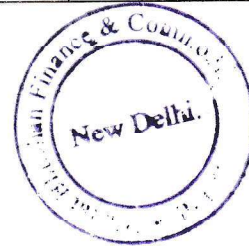
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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue from operations						
a) Interest Income	1.51	2.45	2.66	6.75	7.61	10.32
b) Dividend Income	1.98	13.87	2.58	21.33	14.36	20.13
c) Net gain on fair value changes	-6.93	8.13	17.39	19.68	36.72	44.59
d) Net gain on Derivative	4.75	-6.27	-7.76	-4.66	-8.76	-4.37
Total	1.31	18.18	14.87	43.10	49.93	70.67
2. Other Income	0.00	0.00	0.00	0.00	0.00	0.67
3. Total Income (1+2)	1.31	18.18	14.87	43.10	49.93	71.34
4. Expenses						
a) Finance Costs	-	-	-	-	-	-
b) Employee benefit expense	6.92	5.67	6.35	17.63	16.58	22.57
c) Depreciation and amortisation expense	0.11	0.09	0.11	0.30	0.33	0.39
d) Other expenses	9.00	4.01	5.06	17.41	14.48	20.40
Total Expense (4)	16.03	9.77	11.52	35.34	31.39	43.36
5. Profit before tax (3-4)	-14.72	8.41	3.35	7.76	18.54	27.98
6. Tax Expense						
a) Current tax	-2.91	1.78	1.20	2.02	4.82	5.90
b) Deferred tax	-	0.19	0.77	-	1.50	0.31
Total tax expense	-2.91	1.97	1.97	2.02	6.32	6.21
7. Profit/(Loss) for the period/year (5-6)	-11.81	6.44	1.38	5.74	12.22	21.77
8. Other comprehensive income						
a) Items that will not be reclassified to Profit or Loss						
- Remeasurement gain/(loss) on defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.33
-Net gain/(loss) on equity instruments through OCI	-167.74	63.68	190.47	89.82	448.14	504.72
b) Income tax relating to items that will not be reclassified to Profit or Loss	19.19	-10.46	-21.84	-10.27	-51.31	-54.40
Total other comprehensive income (8)	-148.55	53.22	168.63	79.55	396.83	450.65
9. Total Comprehensive income for the period (7+8)	-160.36	59.66	170.01	85.29	409.05	472.42
10. Paid-up equity share capital (Rs. 10/- per share)	338.04	338.04	338.04	338.04	338.04	338.04
11. Earnings per Share (EPS)- not annualised (Rs.)						
a) Basic	-0.35	0.19	0.04	0.17	0.36	0.64
b) Diluted	-0.35	0.19	0.04	0.17	0.36	0.64

See accompanying notes to financial results



MBhushan

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Notes:

1. The above Unaudited Financial Results for the quarter / nine months ended December 31st, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22nd January, 2025.
2. The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63 (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.
3. The Company is registered as NBFC with RBI & at present there are no reportable segment as per Indian Accounting Standard - 108 on "Operating Segments" in respect of the Company.
4. Previous Period/year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable with the current period/year.

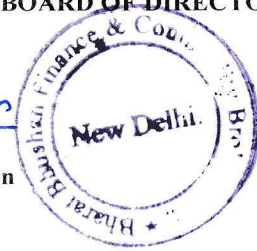
ON BEHALF OF THE BOARD OF DIRECTORS

Vijay Bhushan

Vijay Bhushan

Director

DIN: 00002421



Place: New Delhi

Date: 22.01.2025

Format For Quarterly Integrated Filing (Financial)

Format as per SEBI circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024

B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc- Not Applicable

C. Format for disclosing outstanding default on Loans and Debt Securities- Not Applicable

Sr. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	0
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	0
C.	Total amount outstanding as on date	0
D.	of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short term and long-term debt	0

D. Format For Disclosure of Related Party Transactions (applicable only for Half-Yearly Filings i.e., 2nd And 4th Quarter) - Not Applicable

E. Statement on Impact of Audit Qualifications (for Audit Report With Modified Opinion) Submitted Along - with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable