

# BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED

(Formerly known as Bharat Bhushan Share & Commodity Brokers Ltd.)

**BHARAT  
BHUSHAN**

## BALANCE SHEET AS AT 31ST MARCH, 2011

PARTICULARS	ANNEXURE	(AMOUNT IN RUPEES)	
		AS AT 31ST MARCH, 2011	AS AT 31ST MARCH, 2010
<b>SOURCE OF FUNDS</b>			
<b>SHAREHOLDERS FUND</b>			
SHARE CAPITAL	I	33804000	33804000
RESERVES & SURPLUS	II	35618676	69422676
DEFERRED TAX ASSET / LIABILITY (NET)		94366	32759800
(Refer Annexure X : Note No. 9)			110891
<b>APPLICATION OF FUNDS</b>		69517042	66674691
<b>FIXED ASSETS</b>			
GROSS BLOCK	III	3316426	3260841
LESS : DEPRECIATION		2619951	2501139
NET BLOCK		696475	759702
<b>INVESTMENTS</b>		58112424	53822013
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
STOCK IN TRADE	V	4227076	5860360
CASH & BANK BALANCES		5375972	4757749
LOANS & ADVANCES		13955522	9835734
		23558570	20453843
<b>LESS : CURRENT LIABILITIES &amp; PROVISIONS</b>			
CURRENT LIABILITIES	VI	6896435	3827087
PROVISIONS		5953992	4533780
NET CURRENT ASSETS		12850427	8360867
<b>TOTAL</b>		10708143	12092976
		69517042	66674691
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
<b>NOTES ON ACCOUNTS</b>			
	IX		
	X		

AS PER OUR REPORT OF EVEN DATE  
FOR P.BHOLUSARIA & CO.  
CHARTERED ACCOUNTANTS

PAWAN BHOLUSARIA  
PARTNER  
M.No. : 080691  
FR No. : 000468N

KAVITA PAMNANI  
COMPANY SECRETARY

VIJAY BHUSHAN  
DIRECTOR

NISHA AHUJA  
DIRECTOR

FOR & ON BEHALF OF THE BOARD

PLACE : NEW DELHI  
DATE : 25/05/2011



# BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED

(Formerly known as Bharat Bhushan Share & Commodity Brokers Ltd.)



## ANNEXURE - I

(AMOUNT IN RUPEES)

PARTICULARS	AS AT 31ST MARCH, 2011	AS AT 31ST MARCH, 2010
<b>AUTHORISED</b>		
<b>SHARE CAPITAL</b>		
70,00,000 EQUITY SHARES OF RS.10/- EACH	70000000	70000000
<b>ISSUED, SUBSCRIBED &amp; PAID UP</b>		
33,80,400 EQUITY SHARES OF RS. 10/- EACH FULLY PAID-UP	33804000	33804000
<b>TOTAL</b>	<b>33804000</b>	<b>33804000</b>

## RESERVES & SURPLUS

## ANNEXURE - II

(AMOUNT IN RUPEES)

PARTICULARS	AS AT 31ST MARCH, 2011	AS AT 31ST MARCH, 2010
<b>CAPITAL RESERVE</b>		
BALANCE AS PER LAST ACCOUNT	400	400
<b>RESERVE FUND</b>		
(CREATED PURSUANT TO RESERVE BANK OF INDIA GUIDELINES)		
OPENING BALANCE	7057042	6094674
ADDITION DURING THE YEAR	964654	8021696
		962368
		7057042
<b>GENERAL RESERVE</b>		
BALANCE AS PER LAST ACCOUNT	3975658	3975658
<b>PROFIT &amp; LOSS ACCOUNT</b>		
(AS PER ANNEXED ACCOUNT)	23620922	21726700
<b>TOTAL</b>	<b>35618676</b>	<b>32759800</b>

## FIXED ASSETS AS ON 31st March, 2011

## ANNEXURE - III

(AMOUNT IN RUPEES)

PARTICULARS	AS ON 01.04.2010	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		ADDITIONS DURING THE YEAR	SOLD DURING THE YEAR	AS AT 31.03.2011	AS AT 01.04.2010	FOR THE YEAR	ADJUSTED DURING THE YEAR	AS AT 31.03.2011	AS ON 31.03.2011	AS ON 31.03.2010
FURNITURE & FIXTURE	539145	0	0	539145	450163	34128	0	484291	54854	88982
OFFICE EQUIPMENT	1161763	0	0	1161763	690470	55184	0	745054	416109	471293
DATA PROCESSING MACHINERY	1290567	55585	0	1346152	1226039	3910	0	1229949	116203	64528
VEHICLE	269366	0	0	269366	134467	25590	0	160057	109309	134899
<b>TOTAL</b>	<b>3260841</b>	<b>55585</b>	<b>0</b>	<b>3316426</b>	<b>2501139</b>	<b>118812</b>	<b>0</b>	<b>2619951</b>	<b>696475</b>	<b>759702</b>
<b>PREVIOUS YEAR</b>	<b>3333391</b>	<b>15950</b>	<b>88500</b>	<b>3260641</b>	<b>2381161</b>	<b>174177</b>	<b>54199</b>	<b>2501139</b>	<b>759702</b>	<b>952230</b>



# BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED

(Formerly known as Bharat Bhushan Share & Commodity Brokers Ltd.)

**BHARAT  
BHUSHAN**

## INVESTMENTS - LONG TERM

ANNEXURE IV  
(AMOUNT IN RUPEES)

NAME OF THE COMPANY	AS AT 31ST MARCH, 2011			AS AT 31ST MARCH, 2010	
	FACE VALUE	QTY (NOS)	AMOUNT	QTY (NOS)	AMOUNT
<b>A. QUOTED FULLY PAID UP EQUITY SHARES (TRADE)</b>					
ALOK INDUSTRIES LTD.	10/-	10000	219100	10000	219100
A.P. SCOOTER LTD.	10/-	100	490	100	490
ADINATH TEXTILES LTD.	10/-	200	3572	200	3572
AGRO CHEM(PUNJAB) LTD.	10/-	40	2320	40	2320
AGRO TECH (INDIA) LTD.	10/-	800	4061	800	4061
AMBIC PROTEIN LTD.	10/-	800	4080	800	4080
AMINSONS FOOD LTD.	10/-	100	4185	100	4185
ANSAL PROPERTIES & INFRASTRUCTURE LTD.	5/-	4000	1094720	4000	1094720
AGIO PAPER AND INDUSTRIES LTD.	10/-	100	4575	100	4575
ADITYA BIRLA AND MONEY LTD.	1/-	50	1900	50	1900
ARIHANT COTSYN LTD.	10/-	50	788	50	788
ARIHANT INDUSTRIES LTD.	10/-	450	3693	450	3693
ARLABS LTD.	10/-	100	2000	100	2000
ARVIND MILL LTD.	10/-	500	56935	500	56935
ASHIANA AGRO INDUSTRIES LTD.	10/-	100	2553	100	2553
AREVA T AND D INDIA LTD.	2/-	-	-	1000	141710
B.N. RATHI	10/-	50	1001	50	1001
BESTAVISION ELECTRONIC LTD.	10/-	200	4066	200	4066
BHARAT NIDHI LTD.	10/-	271	932	521	1792
BHARAT PIPE & FITTINGS LTD.	10/-	200	6574	200	6574
BHARTIYA INTERNATIONAL LTD	10/-	1000	124562	-	-
BITS LTD.	2/-	8000	40320	8000	40320
BLB LTD.	1/-	1	26	1	26
BOMBAY EXTRACTIONS LTD.	10/-	400	6088	400	6088
BRITISH INDIA STEELS LTD.	10/-	100	1672	100	1672
CAREW PHIPSON LTD.	10/-	100	3055	100	3055
CEAT LTD.	10/-	6	450	6	450
CENTURY TUBES LTD.	10/-	100	1858	100	1858
CHEMIEQUIP LTD.	10/-	50	750	50	750
CHOKHANI INTERNATIONAL LTD.	10/-	700	4585	700	4585
CITRIC INDIA LTD.	10/-	50	500	50	500
CITY UNION BANK LTD.	1/-	6398	55288	6398	55288
COAL INDIA LTD.	10/-	500	122500	-	-
DEE PHARMA LTD	5/-	5	100	5	100
DELTA CORP LTD	1/-	2000	210368	-	-
DIGITAL EQUIPMEN CO.LTD	10/-	100	8747	100	8747
DHAMPUR SUGAR KASHIPUR	10/-	-	-	12	6787
DRAVYA INDUSTRIES CHEM LTD	10/-	600	4854	600	4854
ELB SCHLIFF (INDIA) LTD.	10/-	100	1045	100	1045
EMKAY SHARES LTD.	10/-	51	3433	51	3433
EQUIPMENT COND.CABLE LTD.	10/-	100	806	100	806
ESL LTD(ELECTROSTEEL STEELS LTD)	10/-	10000	110468	-	-
ESSAR SECURITIES LTD.	10/-	80	3514	80	3514
FEDDERS LLOYED LTD.	10/-	1000	23570	1000	23570
FISHING FALCONS LTD.	10/-	100	1000	100	1000
FIBER WEB INDIA LTD.	10/-	200	9622	200	9622
FORTIS HEALTH CARE	10/-	1000	112010	1000	112010
GABRIEL INDIA LTD	1/-	-	-	1000	41040
GEOGIT FINANCIAL SERVICE	1/-	1	52	1	52
GILT PACK LTD.	10/-	100	1820	100	1820
GROVER LEASING LTD.	10/-	100	1046	100	1046
GKW LTD.	10/-	10	7361	10	7361
GOLDEN TOBACCO LTD.	10/-	200	27256	200	27256
GRAPHITE INDIA LTD.	2/-	33	0	33	0
GUJARAT B.D. LUGGAGE LTD.	10/-	100	1241	100	1241
GUJARAT COTSYN LTD.	10/-	200	7666	200	7666
GUJARAT INJECT LTD.	10/-	500	4810	500	4810
HAYRANA PETRO CHEMICALS LTD.	10/-	400	6920	400	6920
HINDUSTAN FLUORO CARBONS LTD.	10/-	100	3060	100	3060



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## INVESTMENTS - LONG TERM (Cont...)

NAME OF THE COMPANY	FACE VALUE	QTY (NOS)	AS AT	QTY (NOS)	AS AT
			31ST MARCH, 2011		31ST MARCH, 2010
			AMOUNT		AMOUNT
HDFC BANK	10/-	850	1110716	850	1110716
HEXWARE TECHNOLOGIES LTD	2/-	12000	701192	-	-
HOTLINE TELETUBE COMPONENTS LTD.	10/-	200	3276	200	3276
ISPL INDUSTRIAL LTD.	10/-	100	1735	100	1735
INDIA BULLS POWER	10/-	5000	179222	5000	179222
IFB VENTURE CAPITAL LTD.	10/-	100	4803	100	4803
INDIA INFOLINE LTD.	2/-	50	6928	50	6928
ITC LTD.	1/-	12000	1335570	3000	551843
INDIA MAIZE & CHEMICALS LTD.	10/-	100	765	100	765
INDIA POLYFIBERS LTD.	10/-	50	590	50	590
INDIA SECURITIES LTD.	1/-	1200	5272	120	5272
INDIAN HOTELS LTD.	1/-	1230	157920	1230	157920
INDO JAPAN PHOTO LTD.	10/-	300	3030	300	3030
INTERNATIONAL CERAMIC LTD.	10/-	400	5544	400	5544
INTERGRATED KINETIC FIN. LTD.	10/-	100	1500	100	1500
INDIA CEMENT CAPITAL LTD	10/-	400	8470	400	8470
INDORAMA SYNTHETICS (INDIA) LTD.	10/-	2000	145640	2000	145640
JAI MATA INDUSTRIES LTD.	10/-	500	7552	500	7552
JRG SECURITIES LTD.	10/-	50	2025	50	2025
KARNATAKA CEMENT LTD.	10/-	200	1650	200	1650
KEDIA AGGLOMERATED MARBLED LTD.	10/-	100	1715	100	1715
KESORAM INDUSTRIES LTD.	10/-	20	3300	20	3300
KHAITAN HOSTOMB SPINNERS LTD.	10/-	125	1875	125	1875
KONGRAR INTERGRATED FIBER LTD.	10/-	400	4000	400	4000
KUNAL ENGINEERING CO.LTD.	10/-	53	1590	53	1590
LOHIA STARLINGER LTD.	10/-	20	1733	20	1733
LUNAR DIAMONDS LTD.	10/-	200	8510	200	8510
LLOYD ELECTRIC LTD.	10/-	1800	96834	1800	96834
MEGAWARE COMPUTER LTD.	10/-	100	1545	100	1545
MANAPPURAM GENERAL FINANCE LTD	2/-	1000	183825	-	-
MAN INDUSTRIES INDIA LTD.	5/-	200	2500	200	2500
MANGLORE CHEM. & FERT. LTD.	10/-	100	2650	100	2650
MANSAROVAR PAPER & IND. LTD.	10/-	260	3932	260	3932
MAX INDIA LTD.	2/-	1000	189970	1000	189970
MCLEOD RUSSEL LTD.	5/-	-	-	1000	250230
MICRO ACCESSORIES LTD.	10/-	100	2050	100	2050
MINERVA HOLDING LTD.	10/-	5	2828	5	2828
MINI DIAMONDS (INDIA) LTD.	10/-	100	2051	100	2051
MIRNAL TEXT. (INDIA) LTD.	10/-	100	2802	100	2802
MODERN INSULATORS LTD.	10/-	50	740	50	740
MODI INDUSTRIES LTD.	10/-	100	1801	100	1801
MOHAN MEAKIN LTD.	5/-	100	1285	100	1285
MORDERN SHARE & STOCK BROKERS	10/-	50	763	50	763
MUKESH STEEL LTD.	10/-	100	2550	100	2550
NAGURJUNA FINANCE LTD.	10/-	200	6404	200	6404
NAHAR INVESTMENT	5/-	28	4894	28	4894
NAHAR SPPINING MILLS LTD	5/-	22	3846	22	3846
NAVINON LTD.	10/-	200	10516	200	10516
NELCO LTD.	10/-	1500	238635	1500	238635
NETWORTH STOCK BROKING LTD.	10/-	50	2503	50	2503
NIRAJ PETRO CHEMICALS LTD.	10/-	100	745	100	745
NIRUP SYNCHROME LTD.	10/-	400	6442	400	6442
NODURON FOUNDER (MAHARASHTRA) LTD.	10/-	50	2289	50	2289
NORTHERN DIGITAL EXCHANGE LTD.	10/-	100	1391	100	1391
NOVA IRON & STEELS LTD.	10/-	300	2673	300	2673
NTPC LTD.	10/-	4000	376440	4000	376440
ORISA SPONG LTD.	10/-	200	135306	200	135306
ONGC LTD.	5/-	7500	1707487	1875	1707487
OCEAN INFRASTRUCTURE LTD.	10/-	500	5780	500	5780
ORKAY SILK LTD.	10/-	200	2324	200	2324



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**BHARAT  
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## INVESTMENTS - LONG TERM (Cont...)

NAME OF THE COMPANY	FACE VALUE	AS AT 31ST MARCH, 2011		AS AT 31ST MARCH, 2010	
		QTY (NOS)	AMOUNT	QTY (NOS)	AMOUNT
OSWAL AGRO FURANE LTD.	10/-	200	2580	200	2580
OSWAL CHEMICALS & FERT. LTD.	10/-	200	6952	200	6952
POWERGRID CORPORATION	10/-	1200	132384	1200	132384
PNB MUTUAL FUND	10/-	150	1242	150	1242
PUNJAB NATIONAL FERTILISERS & CHEMICAL LTD.	10/-	100	1949	100	1949
POLAR LATEX LTD.	10/-	300	8319	300	8319
POLAR MARMO AGGLOMERATED LTD.	10/-	200	3392	200	3392
PARTAP STEEL ROLLING MILLS (1934) LTD.	10/-	200	3454	200	3454
PREMIER VINYL FLOORING LTD.	10/-	125	3950	125	3950
PIRAMAL HEALTHCARE LTD.	2/-	3345	1638960	-	-
PTL LTD.	2/-	10000	304438	29964	584253
PSL LTD.	10/-	1000	141280	1000	141280
PUNJ LLOYD LTD.	2/-	1200	446763	1200	446763
R.S. SOFTWARE LTD.	10/-	1280	83690	1000	83690
RADHA KRISHNA CEMENT LTD.	10/-	100	1398	100	1398
RAJASTHAN BREWERIES LTD.	10/-	100	3452	100	3452
RAJASTHAN PORTO SYNTH. LTD.	10/-	100	2920	100	2920
RELIANCE BROADCAST NETWORK	5/-	2000	107944	-	-
RELIANCE CAPITAL LTD.	10/-	50	1665	50	1665
RELIANCE COMMUNICATION LTD.	5/-	2954	460913	2954	460913
RELIANCE INFRASTRUCTURE LTD.	10/-	75	9373	75	9373
RELIANCE NATURAL RESOURCES LTD.	5/-	-	-	2954	175793
RELIANCE POWER LTD.	10/-	738	175793	-	-
RELIANCE INDUSTRIES LTD.	10/-	2218	1107890	2218	1107890
RELIANCE MEDIA WORKS	5/-	1000	428595	1000	428595
RELIANCE MEDIA WORLD	5/-	0	0	1000	0
RICHMEN SILK LTD.	10/-	200	2152	200	2152
RUCHI STRIPS & ALLOYS LTD.	10/-	100	2537	100	2537
S.M. ENERGY TECHNIQUE LTD.	10/-	300	6101	300	6101
SAMTEL (INDIA) LTD.	10/-	23	1285	23	1285
SHIVA CEMENT	2/-	2200	10832	-	-
STORE ONE RETAIL LTD.	10/-	2000	64120	5000	160300
SREI INFRA FINANCE LTD.	10/-	1800	84550	2000	169100
SENTHUR SHOES LTD.	10/-	100	2152	100	2152
SHALIMAR WIRE LTD.	2/-	250	7508	250	7508
SHAMKEN COTSYNL. LTD.	10/-	1000	10000	1000	10000
SHIVALIK FERTILIZERS LTD.	10/-	100	1217	100	1217
SHRIYANS STEEL LTD.	10/-	100	1742	100	1742
SOMKAN MARINE FOOD LTD.	10/-	500	5045	500	5045
SOL PHARMA LTD.	10/-	2	1955	2	1955
STERLING BASIC ORGANIC LTD.	10/-	900	9000	900	9000
SUBHASH DALAL LTD.	10/-	100	3230	100	3230
SUL INDIA LTD.	10/-	50	1500	50	1500
SURAJ VANASPATHI LTD.	10/-	300	5580	300	5580
TATA STEEL LTD.	10/-	8047	4234905	5547	3032340
TIN PLATE COMPANY	10/-	1000	92210	1000	92210
TAMILNADU INDUSTRIAL EXPLOSIVES LTD.	10/-	100	1415	100	1415
TATA CONSULTANCY SERVICES LTD.	1/-	2076	991495	2076	991495
THAPAR AGRO LTD.	10/-	100	1795	100	1795
TOSHA PICTURE TUBE LTD.	10/-	200	2180	200	2180
U.B. PETRO PRODUCTS LTD.	10/-	300	6696	300	6696
UCAL POWER SYSTEM LTD.	10/-	200	7472	200	7472
UNIPON INDIA LTD.	10/-	200	8138	200	8138
UNITED DRILLING TOOLS LTD.	10/-	100	1952	100	1952
UNITECH LTD.	2/-	1000	78010	-	-
UTI MASTER PLUS	10/-	400	5444	400	5444
UTI MASTER SHARE	10/-	350	8995	350	8995
UFLEX LTD.	10/-	-	-	500	95040
VITTA MAZDA LTD.	10/-	300	2457	300	2457
VICTOR GASKETS LTD.	1/-	100	0	100	0



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## INVESTMENTS - LONG TERM (Cont...)

NAME OF THE COMPANY	FACE VALUE	AS AT 31ST MARCH, 2011		AS AT 31ST MARCH, 2010	
		QTY (NOS)	AMOUNT	QTY (NOS)	AMOUNT
WALLFORT FINANCIAL SERVICES LTD.	10/-	50	1835	50	1835
WELSPUN GUJRAT LTD.	5/-	1000	255030	1000	255030
WHIRL POOL WASHING MACHINES LTD.	10/-	100	1245	100	1245
WIRE & WIRELESS INDIA LTD.	1/-	5000	117750	5000	117750
ZEE ENTERTAINMENT ENTERPRISES LTD	1/-	210	0	-	-
ZEE LEARN LTD	1/-	26	0	-	-
ZEE NEWS LTD.	1/-	500	31405	1000	62810
<b>B. QUOTED FULLY PAIDUP PREFERENCE SHARES (NON TRADE)</b>					
15% Non cumulative Redemable preference shares of Mansarovar Paper & Ind. Ltd.	10/-	200.00	2376	200	2376
9 % Pref Sh. of Shaw Wallace Gelatines Ltd.	7/-	400.00	4000	400	4000
<b>C. FULLY PAID-UP UNQUOTED UNITS IN MUTUAL FUNDS (TRADE)</b>					
DWS CREDIT OPPURTUNITIES CASH FUND	-	-	-	687326.217	8004326
DWS ULTRA SHORT TERM FUND	10/-	318832.817	5000000	-	-
ICICI PRUDENTIAL LIQUID PLAN GROWTH	-	-	-	-	-
ICICI PRUDENTIAL FIXED MATURITY PLAN SERIES S-6	10/-	770000	7700000	-	-
HDFC SHORT TERM PLAN GROWTH	10/-	-	-	75352.74	1275556
RELIANCE SHORT TERM FUND	10/-	-	-	110377.36	1822761
SBI DEBT FUND SERIES 370 DAYS-12	10/-	530000	5300000	-	-
LIC MF SAVING LTD.	10/-	551821.502	8317167	910363.769	13200000
UTI TREASURY ADVANTAGE FUND	10/-	7164.765	8853609	8768.40	10835243
BENCHMARK MF GOLD	1000/-	100	168717	100.00	168717
<b>D. QUOTED FULLY PAIDUP DEBENTURES (TRADE)</b>					
15 % Secured Fully Redemable NCD of Apple Leasing & Ind. Ltd.	50 /-	20.00	802	20	802
14 % Secured Redeemable NCD of castrol ind ltd	100/-	2.00	145	2	145
Zero Interest Secured NCD of Mukerian papers ltd	70/-	900.00	63000	900	63000
<b>E. FULLY PAIDUP UNQUOTED EQUITY SHARES (NON TRADE)</b>					
Bharat Bhushan Equity Traders Ltd	10/-	250000.00	2500000	250000	2500000
<b>F. WARRANTS (NON TRADE)</b>					
DCM Shriram Industries Ltd.	-	288.00	0	288	-
Mukerian Paper Ltd.	-	900.00	0	900	-
Usha Ispat Ltd	-	100.00	300	100	300
Vardhman Polytex Ltd.	-	1400.00	0	1400	-
<b>G.GOLD &amp; SILVER</b>					
E-GOLD (gm)	-	8	17254	-	-
E-SILVER (gm)	-	100	5031	-	-
<b>GRAND TOTAL</b>		<b>2603115</b>	<b>58112424</b>	<b>2194452</b>	<b>53822013</b>

### NOTES:

#### NATURE OF INVESTMENT:-

##### QUOTED INVESTMENT

— Cost Price

20441348

16183827

— Market Price

23827099

18824550

##### UNQUOTED INVESTMENTS

Units of Mutual Funds

— Cost Price

35170776

35137886

— Net Asset Value of units

36167926

35905750

##### OTHERS

— Cost Price

2500300

2500300



**BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED**  
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**CURRENT ASSETS, LOANS AND ADVANCES**

ANNEXURE - V

(AMOUNT IN RUPEES)

PARTICULARS	AS AT 31ST MARCH, 2011	AS AT 31ST MARCH, 2010
<b>A. CURRENT ASSETS</b>		
STOCK IN TRADE (AS TAKEN, VALUED AND CERTIFIED BY MANAGEMENT) (AS PER SCHEDULE 'A' ATTACHED)	4227076	5860360
CASH IN HAND (AS CERTIFIED BY THE MANAGEMENT)	2303	11825
<u>BALANCE WITH SCHEDULED BANK IN</u>		
— CURRENT ACCOUNTS	2747273	1939975
— FIXED DEPOSITS	1500000	1500000
— INTEREST ACCRUED BUT NOT DUE ON ABOVE	19606	252372
— UNPAID DIVIDEND ACCOUNT	1106790	1053577
<b>TOTAL (A)</b>	<b>9603048</b>	<b>10618109</b>
<b>B. LOANS &amp; ADVANCES</b>		
(UNSECURED, CONSIDERED GOOD, UNLESS STATED OTHERWISE)		
LOANS & ADVANCES : STANDARD		
— SECURED	3200000	0
— UNSECURED	1900000	3900000
INTEREST RECEIVABLE ON ABOVE LOANS	44445	65500
ADVANCES RECOVERABLE IN CASH OR IN KIND OR FOR VALUE TO BE RECEIVED	3618466	1618350
ADVANCE INCOME TAX & TAX DEDUCTED AT SOURCE (INCLUDING FRINGE BENEFIT TAX)	3666431	2725704
SECURITY DEPOSIT WITH GOVERNMENT DEPARTMENTS AND OTHERS	1526180	1526180
<b>TOTAL (B)</b>	<b>13955522</b>	<b>9835734</b>
<b>TOTAL (A)+(B)</b>	<b>23558570</b>	<b>20453843</b>



# BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED

(Formerly known as Bharat Bhushan Share & Commodity Brokers Ltd.)

**BHARAT  
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## STOCK IN TRADE

SCHEDULE - A  
(AMOUNT IN RUPEES)

NAME OF THE COMPANY	AS AT 31ST MARCH, 2011			AS AT 31ST MARCH, 2010	
	FACE VALUE	QTY (NOS)	AMOUNT	QTY (NOS)	AMOUNT
<b>A. FULLY PAID UP QUOTED EQUITY SHARES</b>					
ABSOLUTE AEROMATIC LTD.					
AMBUJA CEMENT LTD.	10/-	7200	0.00	7200	0.00
AMBUJA ELECTRO CASTING LTD.	2/-	375	953.00	375	953.00
ANDHRA CEMENT LTD.	10/-	1100	0.00	1100	0.00
ASIAN CONSOLIDATE LTD.	10/-	1162	16396.00	1162	30677.00
BIRLA 3M LTD.	10/-	200	0.00	200	0.00
BKV INDUSTRIES LTD.	10/-	500	137509.00	500	137509.00
BPL DISPLAY DEVICES LTD.	1/-	8300	12865.00	8300	12865.00
CHEMIQUIP LTD.	10/-	210	0.00	210	0.00
CIPLA LTD.	10/-	50	0.00	50	0.00
DAURALA ORGANICS LTD.	2/-	1875	47265.00	1875	47265.00
DCL FINANCE LTD.	10/-	300	0.00	300	0.00
DCM SHRI RAM INDUSTRIES LTD.	10/-	1050	0.00	1050	0.00
GENLEC LTD.	10/-	724	5792.00	724	5792.00
GLAXO INDIA LTD.	10/-	50	0.00	50	0.00
GLOBAL FOOD LTD.	10/-	1000	505400.00	1000	505400.00
GNFC LTD.	10/-	5100	0.00	5100	0.00
HARYANA PETRO-CHEMICALS LTD.	10/-	25	721.00	25	721.00
HARYANA SHEET GLASS LTD.	10/-	300	0.00	300	0.00
HCL INFOSYSTEMS LTD.	10/-	1750	0.00	1750	0.00
HELIOUS MATHESON LTD.	2/-	5000	285630.00	5000	285630.00
HERO HONDA MOTORS LTD.	10/-	2800	23401.00	2800	23401.00
HINDUSTAN LEVER LTD.	2/-	100	24663.00	100	24663.00
ICP SECURITIES LTD.	1/-	1010	141220.00	1010	141220.00
I.F.B INDUSTRIES LTD.	10/-	1800	0.00	1800	0.00
IFB FINANCE LTD.	10/-	49	983.00	49	983.00
INDIA LEASE DEVELOPMENT LTD.	10/-	1422	0.00	1422	0.00
INDIA MAIZE & CHEMICAL LTD.	10/-	4000	30560.00	4000	34000.00
INDOKEM LTD.	10/-	270	0.00	270	0.00
INDORAMA SYNTHETICS LTD.	10/-	50	171.00	50	191.00
INTEGRATED FINANCE CO. LTD.	10/-	2000	127100.00	2000	72000.00
IFCI LTD.	10/-	3200	0.00	3200	12448.00
KANORIA INDUSTRIES LTD.	10/-	5000	263000.00	5000	249250.00
KESORAM TEXTILES LTD.	10/-	200	2000.00	200	0.00
LARSEN & TUBRO LTD.	10/-	5500	0.00	5500	0.00
LAURAL ORGANICS LTD.	2/-	532	30563.00	532	30563.00
LLYOD ELECTRIC COMPANY LTD.	10/-	5100	0.00	5100	0.00
MADHYA BHARAT PAPER MILLS LTD.	10/-	1200	8436.00	1200	8436.00
MAHINDRA & MAHINDRA LTD.	10/-	1000	0.00	1000	0.00
MODERN INSULATORS LTD.	5/-	600	70560.00	600	70560.00
MUKERIAN PAPER LTD.	10/-	50	0.00	50	0.00
NATIONAL ALUMINIUM LTD.	10/-	2000	0.00	2000	0.00
NELCO LTD.	10/-	0	0.00	500	71970.00
NESTLE INDIA LTD.	10/-	500	33155.00	500	33155.00
NOVA ELECTRO MAGNETICS LTD.	10/-	378	91515.00	378	91515.00
	10/-	400	0.00	400	0.00



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## STOCK IN TRADE (Cont...)

NAME OF THE COMPANY	AS AT 31ST MARCH, 2011			AS AT 31ST MARCH, 2010	
	FACE VALUE	QTY (NOS)	AMOUNT	QTY (NOS)	AMOUNT
ORGANIC CHEMICAL LTD.	10/-	1050	0.00	1050	0.00
ORKAY SILK LTD.	10/-	1300	0.00	1300	0.00
OSWAL YARN LTD.	10/-	12800	15360.00	12800	15360.00
PENAR ALUMINIUM LTD.	10/-	1000	970.00	1000	1920.00
PENTA MEDIA GRAPHICS LTD.	1/-	1000	1430.00	1000	2590.00
PFIMEX INTERNATIONAL LTD.	10/-	1470	1416.00	1470	0.00
PROCTER & GAMBLE INDIA LTD.	10/-	486	191937.00	486	191937.00
PRAKASH INDUSTRIES LTD.	10/-	7200	589320.00	7200	1599840.00
RAM GOPAL POLYTEX LTD.	10/-	10300	0.00	10300	0.00
RANBAXY LABORATORY LTD.	5/-	89	29152.00	89	29152.00
RATHI ALLOY & STEEL LTD.	10/-	2950	0.00	2950	0.00
RAUNAQ FINANCE LTD.	10/-	1600	0.00	1600	0.00
RAVI SPINING LTD.	10/-	9900	0.00	9900	0.00
RCS VANASPATI LTD.	10/-	300	0.00	300	0.00
REGENCY CERAMICS LTD.	10/-	500	3300.00	500	3300.00
RELIANCE CAPITAL LTD.	10/-	1597	235939.00	1597	235939.00
RELIANCE INDUSTRIES LTD.	10/-	3890	771737.00	3890	771737.00
RELIANCE INFRASTRUCTURE LTD.	10/-	146	100733.00	146	108336.00
SATIA PAPER LTD.	10/-	1250	0.00	1250	0.00
SIBER SOFT. SERVICES. INDIA LTD.	10/-	200	0.00	200	0.00
SIDDARTHA SUPER SPINNING MILL LTD.	10/-	1000	0.00	1000	0.00
SILVER LINE TECHNOLOGY LTD.	10/-	320	1011.00	320	1712.00
SILVERLINE ANIMATION TECHNO LTD.	10/-	128	0.00	128	0.00
SONAL COSMETICS EXPORT LTD.	10/-	300	0.00	300	0.00
STEEL AUTHORITY OF INDIA LTD.	10/-	1000	42060.00	1000	42060.00
SUKETU FASHION LTD.	10/-	8700	0.00	8700	0.00
SUPER HOUSE LTD.	10/-	500	1075.00	500	1075.00
TATA POWER COMPANY LTD.	10/-	500	123525.00	500	123525.00
TATA STEEL LTD.	10/-	1000	236050.00	3500	826175.00
UNIPLAS INDIA LTD.	10/-	400	0.00	400	0.00
USHA INDIA LTD.	10/-	100	0.00	100	0.00
USHA ISPAT LTD.	10/-	300	0.00	300	0.00
VIJAYA BANK LTD.	10/-	300	21903.00	300	14235.00
WHIRLPOOL INDIA LTD.	10/-	25	300.00	25	300.00
<b>B. PARTLY PAIDUP QUOTED EQUITY SHARES</b>					
PUSHPSONS INDUSTRIES LTD.(Rs.5/- Paid-up)	10/-	17000	0.00	17000	0.00
<b>C. FULLY PAID UP UNQUOTED UNITS IN MUTUAL FUNDS</b>					
BENCHMARK MUTUAL FUND	1000/-	1	0.00	1	0.00
<b>TOTAL</b>		<b>166034</b>	<b>4227076</b>	<b>169034</b>	<b>5860360</b>



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**CURRENT LIABILITIES & PROVISIONS**

ANNEXURE - VI

(AMOUNT IN RUPEES)

PARTICULARS	AS AT 31ST MARCH, 2011	AS AT 31ST MARCH, 2010
<b>A. CURRENT LIABILITIES</b>		
SUNDRY CREDITORS		
-DUE TO MICRO & SMALL ENTERPRISES	0	0
-OTHERS	814359	830131
ADVANCES FROM CUSTOMERS	4971203	1939124
UNPAID DIVIDEND *	1110873	1057832
<b>TOTAL (A)</b>	<b>6896435</b>	<b>3827087</b>
<b>B. PROVISIONS</b>		
FOR INCOME TAX	3535000	2540000
FOR DIVIDEND TAX	274193	224577
FOR PROPOSED DIVIDEND	1690200	1352160
FOR DIMINUTION IN THE VALUE OF INVESTMENT	382099	375184
FOR GRATUITY	59750	41859
FOR STANDARD ASSETS	12750	
<b>TOTAL (B)</b>	<b>5953992</b>	<b>4533780</b>
<b>TOTAL (A)+ (B)</b>	<b>12850427</b>	<b>8360867</b>

\* no amount was due for transfer to investor education and protection fund as on 31.03.2011

**INCOME FROM OPERATIONS & OTHER SOURCES**

ANNEXURE - VII

(AMOUNT IN RUPEES)

PARTICULARS	AS AT 31ST MARCH, 2011	AS AT 31ST MARCH, 2010
PROFIT/LOSS FROM SALE/PURCHASE AND DIFFERENCE IN SECURITIES DEALING (NET)	-63918	2449672
GAIN ON SALE OF INVESTMENT- TRADE (NET)	5505599	2516378
INTEREST INCOME (GROSS) (INCLUDING TAX DEDUCTED AT SOURCE RS.61847/- PREVIOUS YEAR RS.26495/-)		
— ON LOANS/ICD'S	428262	528695
— ON FIXED DEPOSITS WITH BANKS	119654	663167
BROKERAGE / SERVICES CHARGES	821653	277923
DIVIDEND INCOME ON INVESTMENTS- TRADE	394744	1067557
DIVIDEND INCOME ON STOCK IN TRADE	356566	286030
OTHER INCOME (INCLUDING TAX DEDUCTED AT SOURCE - RS.29130/- PREVIOUS YEAR RS.30010/-)	1456807	1482418
<b>TOTAL</b>	<b>9019367</b>	<b>8743144</b>



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## BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED

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ANNEXURE IX

### SIGNIFICANT ACCOUNTING POLICIES

(Annexed to and forming part of the statement of accounts for the year ended 31<sup>st</sup> March, 2011)

#### A. SYSTEM OF ACCOUNTING :-

- The accounts have been prepared under the historical cost convention except where otherwise stated.
- The company follows the mercantile system of accounting.

#### B. REVENUE RECOGNITION :-

- Income / Expenses/ Revenues are accounting for on accrual basis in accordance with the Accounting Standard (AS-9) issued by the Institute of Chartered Accountants of India. Accordingly, wherever there are uncertainties in the ascertainment / realization of income, the same is not accounted for.

#### C. FIXED ASSETS :-

Fixed assets are stated at cost less depreciation.

#### D. DEPRECIATION :-

Depreciation is charged on all the assets on the straight-line method in the manner and at the rates specified in schedule XIV to the Companies Act, 1956.

#### E. INVESTMENTS :-

Investments (long term) are valued at cost less permanent diminution, if any.

#### F. STOCK IN TRADE :-

Stock in Trade of shares/Debentures/Units etc, is valued at scrip wise lower of cost or net realizable value.

#### G. DEFERRED REVENUE EXPENDITURE :-

Preliminary and share issue expenses are amortized over a period of Ten years.

#### H. EMPLOYEES BENEFITS:-

Employee benefits are recognized / accounted for on the basis of revised AS-15 detailed as under:-

- Short term employee benefits are recognized as expense at the undiscounted amount in the profit & loss account of the year in which they are incurred.
- Employee benefits under defined benefit plans comprise of gratuity which is accounted for as at the year end based on actuarial valuation by following the projected unit credit (PUC) method.
- Leave encashment benefits are paid to employees at the year end.
- Termination benefits are recognized as an expense as and when incurred.
- The actuarial gains & losses arising during the year are recognized in profit & loss account of the year without restoring to any amortization.

#### I. DEFERRED TAXATION:-

Tax liability of the company is estimated considering the provisions of the Income Tax Act, 1961. Deferred Tax is recognized subject to the consideration of prudence, on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

#### J. IMPAIRMENT OF FIXED ASSETS

Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the Company's fixed assets. If any indication exists, an asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value based on an appropriate discount factor. Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the asset no longer exist or have decreased. However, the increase in carrying amount of an asset due to reversal of an impairment loss is recognized to the extent it does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognized for the assets in prior years.

#### K. CONTINGENCIES

The company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

ANNEXURE X

### NOTES ON ACCOUNTS

(Annexed to and forming part of the statement of accounts for the year ended 31<sup>st</sup> March 2011)

- There was no employee(s) in receipt of remuneration aggregating more than Rs.24,00,000/- p.a. or Rs.2,00,000/- or more p.m. where employed for a part of the period (Previous year Rs. Nil).

#### 2. CONTINGENT LIABILITIES:-

	AS AT 31 <sup>st</sup> MARCH 2011 (IN RS.)	AS AT 31 <sup>st</sup> MARCH 2010 (IN RS.)
a. Claims against the company/disputed Liability not acknowledged as debt (Net)	9006058	9006058
b. Liability in respect of partly paid up Equity Shares	80000	80000

- Unclaimed Dividend payable accounts are yet to be reconciled and therefore the same has been taken as per books.
- Provision for diminution in the value of investments is charged to Profit & Loss Account and shown correspondingly under the head "Provisions" in the Balance Sheet without showing it as deduction from the value of investment. This is being done in compliance with Non Banking Financial (Non Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank Directions, 2007).



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5. In the opinion of the management, current assets, Loans and advances are approximately of the value stated, if realized, in the ordinary course of the business.
6. (a) Brokerage / Service charges of Rs. 821653/- (Previous Year Rs. 277923/-) represents brokerage earned from Commodity Trading (NCDEX and MCX).
- (b) Other income includes Rs. 1456807/- (Previous year Rs. 1482418/-) being amount recovered on account of reimbursement of expenses.
7. Auditor's Remuneration includes: -

## PARTICULARS

	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.)	FOR THE YEAR ENDED 31ST MARCH 2010 (RS.)
Audit Fee	40000	33000
Tax Audit Fee	12500	11000
Taxation Matter	12500	11000
Others	18500	24098
<b>TOTAL</b>	<b>83500</b>	<b>79098</b>

8. Operating Lease (Disclosure pursuant to Accounting Standard AS-19 for Leases)

a) Minimum lease payments recognized in the statement of profit & loss account during the period ended 31<sup>st</sup> March 2011 is Rs.24000/- (Previous year Rs. 24000/-)

9. Break-up of Deferred Tax Assets and Deferred Tax Liabilities as at 31<sup>st</sup> March 2011 comprise of the following:

	AS AT 31ST MARCH 2011 (In Rs.)	AS AT 31ST MARCH 2010 (In Rs.)
Deferred Tax Assets		
a) Fixed Assets	18463	12934
b) Other Expenses	112829	123825
Deferred Tax Liability		
a) Fixed Assets	94336	110891
b) Other Expenses		
Deferred Tax Liability (Net)		

## 10. EARNING PER SHARE (EPS):-

The numerators and denominators used to calculate Basic and Diluted Earning per share:

	Year Ended 31ST MARCH 2011 (Rs.)	Year Ended 31ST MARCH 2010 (Rs.)
Profit after taxation(Rs.)	4823268	4811840
Less: Income Tax for earlier Years	(Rs.)	(Rs.)
Net Profit available for Equity shareholders	(Rs.) (A)	4811840
Weighted average no of equity shares Outstanding during the year	(B)	3380400
Nominal Value of Equity Share (Rs.)	10/-	10/-
Basic/Diluted EPS (Rs.)	(A)/(B)	1.427

11. In the opinion of Management, there is no separate reportable segment in terms of Accounting Standard AS - 17 "Segment Reporting".
12. Quantitative information in respect of shares/debentures/units etc. is as follows:-

	FOR THE YEAR ENDED 31ST MARCH 2011 QTY. (In Nos.)	AMOUNT (In Rs.)	FOR THE YEAR ENDED 31ST MARCH 2010 QTY. (In Nos.)	AMOUNT (In Rs.)
<b>A) STOCKS:-</b>				
a) SHARES				
OPENING	169033	5860360	184575	4938184
PURCHASES	3000	1633283	4095	597972
SALES/REDEMPTION	166033	4227078	19637	2124778
CLOSING	1	0	169033	5860360
<b>b) UNITS OF MUTUAL FUND</b>				
OPENING	1	0	7	907
PURCHASES	1	0	6	101
SALES/REDEMPTION	1	0	1	0
CLOSING				
<b>B) INVESTMENTS:-</b>				
a) SHARES				
OPENING	401242	18451463	354900	21285358
PURCHASES/ ADJUSTMENT	128633	8909668	128000	8041308
SALES/REDEMPTION	105509	4674432	81658	10875203
CLOSING	424366	22686699	401242	18451463
<b>b) UNITS OF MUTUAL FUND</b>				
OPENING	179229	35306603	1869757	31075674
PURCHASES/ADJUSTMENT	2673528	39300000	2147720	40633265
SALES/REDEMPTION	2288097	39267110	2225189	36402336
CLOSING	2177719	35339493	1792288	35306603
<b>c) DEBENTURES</b>				
OPENING	922	63947	922	63947



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PURCHASES/ADJUSTMENT	—	—	—	—
SALES/REDEMPTION	922	63947	922	63947
CLOSING	—	—	—	—
d) GOLD	—	—	—	—
OPENING	8	17254	—	—
PURCHASE/ADJUSTMENT	—	—	—	—
SALES/REDEMPTION	8	17254	—	—
CLOSING	—	—	—	—
e) SILVER	—	—	—	—
OPENING	100	5031	—	—
PURCHASE/ADJUSTMENT	—	—	—	—
SALES/REDEMPTION	100	5031	—	—
CLOSING	—	—	—	—
13. Disclosure as required by Accounting Standard – AS-18 "Related Party disclosure" are as per annexure 'I'				
14. Disclosure as required by Para 13 of Non Banking Financial (Non Deposit Accepting on Holding) Companies Prudential Norms (Reserve Bank) Directions 2007 are as per annexure 'II'				
15. Disclosure pursuant to Accounting Standard – 15				

## a) Defined Benefit Plan

Movement in net liability

### Particulars

Present value of obligations as at the beginning of the year. (A)  
Adjustment for increase(Decrease) in opening obligation (B)  
Interest Cost (C)  
Current service cost (D)  
Benefits paid (E)

Actuarial loss/(Gain) on obligation (F)  
Present value of obligations as on closing of the year (G=A+B+C+D-E+F)

b) The amounts recognized in the balance sheet and Profit & loss account are as follows:

### Particulars

Present value of obligation (A)  
Estimated fair value of plan assets (B)  
Net Liability / (Asset) (C=A-B)

### Amounts in the Balance Sheet

Liabilities

### Amount charged to Profit & Loss Account

Current Service Cost  
Interest Cost  
Expected Return on Plan Asset  
Actuarial(Gain)/Loss

Head under which shown in the Profit & Loss account

(c) Fair value of plan assets

1. Fair Value of plan assets at the beginning of the period.
2. Acquisition adjustment
3. Actual return on plan assets
4. Contributions
5. Benefits Paid
6. Fair value of plan assets at the end of the period

d) Following are the Principal Actuarial Assumptions used as at the balance sheet date:

### Particulars

Discount Rate  
Salary Escalation Rate

16. Previous year figures have been rearranged/regrouped wherever considered necessary.
17. All figures have been rounded off to the nearest rupee.
18. Additional information Pursuant to Part IV of Schedule VI to the Companies Act 1956, is attached herewith.
19. Annexure I to X form an integral part of the Accounts.

### AS PER OUR REPORT OF EVEN DATE

FOR P.BHOLUSARIA & CO.  
CHARTERED ACCOUNTANTS  
PAWAN BHOLUSARIA  
PARTNER

M.No. : 080691  
FR No. : 000468N  
PLACE : NEW DELHI  
DATE : 25/05/2011

KAVITA PAMNANI  
COMPANY SECRETARY

VIJAY BHUSHAN  
DIRECTOR

NISHA AHUJA  
DIRECTOR

FOR & ON BEHALF OF THE BOARD



# BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED

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## ANNEXURE 'I'

Referred in Note No. 13 of the Annexure 'X' to the accounts:  
Related Party disclosures (As identified by the Management and relied upon by Auditors)  
As per Accounting Standard - 18 "Related Party disclosure" issued by the Institute of Chartered Accountants of India, the disclosure of transactions with the related party as defined in the Accounting Standard are given below:

### 1. A Where control exists/Key Management Personnel alongwith their relatives

Sh. Vijay Bhushan

Mrs. Nisha Ahuja

- Mrs. Sant Kumari Agrawal

- Sh. Jogesh Ahuja

Director & Mother of (a)

Director & Husband of (b)

Enterprises under common control/enterprises where person described in "A" above is able to exercise significant influence.

- Bharat Bhushan Equity Traders Ltd.

- Bharat Bhushan & Co. (No transaction during the year)

### 2. Transactions during the year with Related Parties

Nature of Transactions

Where control exists / Key Management Personnel alongwith their relatives

Enterprises under common control / enterprises where person described in column A, is able to exercise excessive significant influence.

A	B	
I. Sales of securities etc. and other similar transactions	(—)	7789440 (14901906)
II. Purchase of securities etc. and other similar transaction	(—)	8682188 (8799663)
III. Net derivative / difference in share dealing	(—)	—
IV. Amount recovered on account of reimbursement of expenses	(—)	1456807 (1482418)
V. Sitting fees	28000 (32000)	(—) 1703
VI. Depository Charges Paid	(—)	(1105)
VII. Outstanding Balances as on 31-3-2010	—	2500000
Investments	(—)	(2500000)

Figure in brackets pertains to previous year

## ANNEXURE 'II'

Referred in Note No. 14 of the Annexure 'X' to the accounts:

Information as on 31<sup>st</sup> March 2011 required in terms of Paragraph 13 of Non-Banking Financial Companies

(Amounts in Rupees)

Particulars	Amount Outstanding	Amount Overdue
<b>Liabilities side:</b>		
(1) Loans and advances availed by the NBFCs inclusive of interest accrued thereon but not Paid:		
(a) Debentures : Secured	—	—
: Unsecured	—	—
(other than falling within the Meaning of public deposits)	—	—
(b) Deferred Credits	—	—
(c) Term Loans	—	—
(d) Inter-corporate loans and borrowing	—	—
(e) Commercial Paper	—	—
(f) Public Deposits	—	—
(g) Other Loans (specify nature)	—	—
(2) Break-up of (1) (f) above (Outstanding Public deposits inclusive of interest accrued Thereon but not paid):		
(a) In the form of Unsecured debentures	—	—
(b) In the form of partly secured Debentures i.e. Debentures where there is a shortfall in the value of security	—	—
(c) Other public deposits	—	—
<b>Asset side</b>		Amount Outstanding
(3) Break-up of Loan and Advances including Bills receivables [other than those included in (4) below] :		
(a) Secured		1944445
(b) Unsecured including interest receivable		
(4) Break-up of Leased Assets and stock on hire And hypothecation loans counting towards EL/HP activities		
(i) Lease assets including lease rentals under		



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Sundry debtors:			
(a) Financial lease			
(b) Operating lease			
(ii) Stock on hire including hire charges under			
Sundry debtors:			
(a) Assets on hire			
(b) Repossessed Assets			
(iii) Hypothecation loans counting towards			
EL/HP activities:			
(a) Loans where assets have been Repossessed			
(b) Loans other than (a) above			
<b>(5) Break-up of Investments :</b>			
Current Investments :			
1. Quoted :			
(i) Shares : (a) Equity			
(b) Preference			
(ii) Debentures and Bonds			
(iii) Units of mutual funds			
(iv) Government Securities			
(v) Others (please specify) warrants			
2. Unquoted :			
(i) Shares : (a) Equity			
(b) Preference			
(ii) Debentures and Bonds			
(iii) Units of mutual funds			
(iv) Government Securities			
(v) Others (please specify) warrants			
Long-Term Investments :			
1. Quoted :			
(i) Shares : (a) Equity			20188699
(b) Preference			6376
(ii) Debentures and Bonds			63947
(iii) Units of mutual funds			
(iv) Government Securities			
(v) Others (please specify)			
-Gold			17254
-Silver			5031
2. Unquoted			
(i) Shares (a) Equity			2500000
(b) Preference			
(ii) Debentures and Bonds			
(iii) Units of mutual funds			35339493
(iv) Government Securities			
(v) warrants			300
<b>(6) Borrower group-wise classification of all leased assets, stock-on-hire and loans and advances :</b>			
Category	Secured	Amount net of provisions Unsecured	Total
1. Related Parties			
(a) Subsidiaries			
(b) Companies in the same group			
(c) Other related parties			
2. Other than related parties	3200000	1944445	5144445
Total	3200000	1944445	5144445
<b>(7) Investor group-wise classification of all investments (current and long term) in shares and Securities (both quoted and unquoted):</b>			
Category	Market Value / Break up or fairvalue or NAV	Book Value (Net of Provisions)	
1. Related Parties			
(a) Subsidiaries			
(b) Companies in the same group			
(c) Other related parties	9332724	2500000	
2. Other than related parties	5995325	55612424	
Total	69328049	58112424	
<b>(8) Other information</b>			
(i) Gross Non-Performing Assets			
(a) Related parties			
(b) Other than related parties			
(ii) Net Non-Performing Assets			
(a) Related parties			
(b) Other than related parties			
(iii) Assets acquired in satisfaction of debt			



# BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED

(Formerly known as Bharat Bhushan Share & Commodity Brokers Ltd.)

## BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED (Formerly Bharat Bhushan Share & Commodity Brokers Ltd) BALANCE SHEET ABSTRACT AND COMPANY GENERAL BUSINESS PROFILE AS PER PART IV OF SCHEDULE VI TO THE COMPANIES ACT, 1956

**I. Registration Details**  
Registration No.

0 4 9 0 3 8

State Code 5 5

Balance Sheet Date

3 1 0 3 2 0 1 1  
Date Month Year

**II. Capital raised during the year ( Amount in Rs. Thousands)**

Public Issue

N I L

Bonus Issue

N I L

Right issue

N I L

Private Placement

N I L

**III. Position of Mobilisation and Deployment of Funds (Amount in Rs.Thousands)**

Total Liabilities

6 9 5 1 7

Sources of Funds

Paid-up Capital

3 3 8 0 4

Secured Loans

N I L

Deferred Tax Asset

9 4

Total Assets

6 9 5 1 7

Reserve & Surplus

3 5 6 1 9

Unsecured Loans

N I L

Application of Funds

Net fixed Assets

6 9 7

Net Current Assets

1 0 7 0 8

Accumulated Losses

N I L

Investments

5 8 1 1 2

Misc. Expenditure

N I L

**IV. Performance of Company (Amount in Rs. Thousands)**

Turnover

9 0 1 9

Profit/Loss Before Tax

+ - 5 8 0 1

Earning per Share in Rs.

1 4 2 7

Total Expenditure

3 2 1 8

Profit/Loss After Tax

+ - 4 8 2 3

Dividend @ %

5

**V. Generic Names of three Principal Products/Services of Company (As per Monetary terms)**

Item Code No. (ITC Code) N.A.

Product Description DEALING IN SHARES &

DEBENTURES

Item Code No. (ITC Code) N.A.

Product Description COMMODITY TRANSACT

IONS

Item Code No. (ITC Code) N.A.

Product Description INVESTMENTS



**BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED***(Formerly known as Bharat Bhushan Share & Commodity Brokers Ltd.)***BHARAT  
BHUSHAN****CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2011**

PARTICULARS	CURRENT YEAR ENDED 31ST MARCH, 2011	CURRENT YEAR ENDED 31ST MARCH, 2010
<b>A. Cash flow from operating activities :</b>		
Net Profit before tax and extraordinary items	5801.74	5484.09
Adjustments for :		
Depreciation	118.81	174.18
Profit on Sale of Investments	-5505.6	-2516.38
Interest/dividend	-1299.23	-2016.75
Loss on sale of asset	0	2.30
Provision for diminution in the value of investments	6.92	1.13
Contingent Provision for standard assets	12.75	0.00
Operating profit before working capital charges	-864.61	1108.57
Adjustment for :		
Trade and other receivables	-3161.16	-1484.28
Change in Inventories	1633.28	-922.09
Trade payables	3069.34	435.30
Cash generated from operations	676.85	-862.50
Direct taxes paid	-940.73	-793.47
Cash flow before extraordinary items	-263.88	-1655.96
Extraordinary items		
Net cash from operating activities	-263.88	-1655.96
<b>B. Cash Flow from investing activities :</b>		
Purchase of fixed assets	-55.59	-15.95
Purchase of investments	-48231.95	-48674.57
Sale of investments	49447.14	49793.92
Interest received	547.92	663.17
Sale of fixed assets	0	32.00
Dividend received	751.31	1353.59
Net cash used in investing activities	2458.83	3152.15
<b>C. Cash flow from financing activities :</b>		
Dividend paid	-1352.16	-1352.16
Tax On Dividend	-224.57	-229.80
Net cash used in financing activities	-1576.73	-1581.96
Net increase in cash and cash equivalents(A+B+C)	618.22	-85.77
Cash and cash equivalents (Opening balance)	4757.75	4843.52
Cash and cash equivalents (Closing balance)	5375.97	4757.75
<b>For &amp; on behalf of the Board</b>		

**FOR & ON BEHALF OF THE BOARD**PLACE : NEW DELHI  
DATE : 25/05/2011KAVITA PAMNANI  
COMPANY SECRETARYVIJAY BHUSHAN  
DIRECTORNISHA AHUJA  
DIRECTORFOR P.BHOLUSARIA & CO.  
CHARTERED ACCOUNTANTSPAWAN BHOLUSARIA  
PARTNER  
M.No. : 080691  
FR No. : 000468N