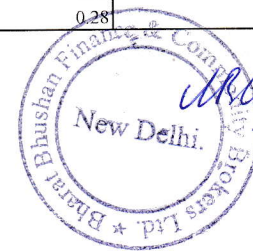


**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2025**

(Rs. in Lakhs)

	Particulars	Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1.	<b>Revenue from operations</b>					
	a) Interest Income	1.97	1.51	2.71	8.72	10.32
	b) Dividend Income	6.88	1.98	5.76	28.21	20.12
	c) Net gain on fair value changes	-24.50	-6.93	7.87	-4.82	44.59
	d) Net gain on Derivative	1.89	4.75	4.39	-2.77	-4.37
	<b>Total</b>	-13.76	1.31	20.73	29.34	70.66
2.	<b>Other Income</b>	0.00	0.00	0.67	0.00	0.67
3.	<b>Total Income (1+2)</b>	-13.76	1.31	21.40	29.34	71.33
4.	<b>Expenses</b>					
	a) Employee benefit expense	6.35	6.92	5.99	23.98	22.57
	b) Depreciation and amortisation expense	-0.14	0.11	0.06	0.16	0.39
	c) Other expenses	1.49	9.00	5.92	18.90	20.40
	<b>Total Expense (4)</b>	7.70	16.03	11.97	43.04	43.36
5.	<b>Profit before tax (3-4)</b>	-21.46	-14.72	9.43	-13.70	27.97
6.	<b>Tax Expense</b>					
	a) Current tax	0.00	-2.91	1.08	2.02	5.90
	b) Deferred tax	-2.75	0.00	-1.19	-2.75	0.31
	Total tax expense	-2.75	-2.91	-0.11	-0.74	6.21
7.	<b>Profit/ (loss) for the period/ year (5-6)</b>	-18.71	-11.81	9.54	-12.96	21.76
8.	<b>Other comprehensive income</b>					
	a) Items that will not be reclassified to Profit or Loss					
	- Remeasurement gain/(loss) on defined benefit plans	-0.31	0.00	0.33	-0.31	0.33
	- Net gain/(loss) on equity instruments through OCI	-77.08	-167.74	56.58	12.74	504.72
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	-9.05	19.19	-3.09	-19.32	-54.40
	<b>Total other comprehensive income (8)</b>	-86.44	-148.55	53.82	-6.89	450.65
9.	<b>Total Comprehensive income for the period (7+8)</b>	-105.15	-160.36	63.36	-19.85	472.41
10.	<b>Paid-up equity share capital ( Rs. 10/- per share)</b>	338.04	338.04	338.04	338.04	338.04
11.	<b>Earnings per Share (EPS)- not anualised (Rs.)</b>					
	a) Basic	-0.55	-0.35	0.28	-0.38	0.64
	b) Diluted	-0.55	-0.35	0.28	-0.38	0.64

See accompanying notes to financial results

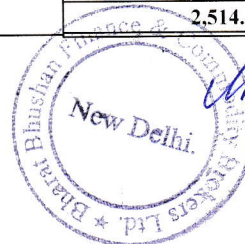


Notes:

1 Statement of Audited Standalone Assets and Liabilities as at 31st March 2025

(Rs. In Lakhs)

		As at 31-Mar-2025	As at 31-Mar-2024
		Audited	Audited
<b>I.</b>	<b>ASSETS</b>		
	<b>Financial Assets</b>		
a.	Cash and cash equivalents	4.70	2.14
b.	Bank Balance other than (a) above	11.48	12.82
c.	Investments	2,458.15	2,500.72
d.	Other Financial Assets	20.95	22.55
	<b>Non-Financial Assets</b>		
a.	Current tax assets (Net)	12.22	0.36
b.	Property, Plant and Equipment	0.42	0.58
c.	Other non -financial assets	7.02	5.54
	<b>TOTAL ASSETS</b>	<b>2,514.94</b>	<b>2,544.71</b>
<b>II.</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
	<b>Financial Liabilities</b>		
a.	Payables		
	(i) Trade payables		
	(i) total outstanding dues of micro enterprise and small enterprise		
	(ii) total outstanding dues other than micro enterprise and small enterprise	-	4.96
	(ii) Other payables		
	(i) total outstanding dues of micro enterprise and small enterprise		
	(ii) total outstanding dues other than micro enterprise and small enterprise		
b.	Other financial liabilities	12.55	13.89
	<b>Non-Financial Liabilities</b>		
a.	Deferred tax liabilities (Net)	142.95	126.39
b.	Provisions	0.86	0.74
c.	Other non-financial liabilities	0.11	0.12
	<b>Equity</b>		
a.	Equity Share Capital	338.04	338.04
b.	Other Equity	2,020.43	2,060.57
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>2,514.94</b>	<b>2,544.71</b>



2 Cash Flow Statement for the year ended March 31, 2025

(Rs. In Lakhs)

	Particulars	Year Ended	
		31.03.2025 (Audited)	31.03.2024 (Audited)
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Profit before tax	-13.71	27.98
	<b>Adjustments for:</b>		
	Depreciation	0.16	0.39
	Interest income	-8.72	-10.32
	Net gain on fair value changes	15.57	-44.59
	Dividend income	-28.21	-20.12
	<b>Cash generated from operation before working capital changes</b>	<b>-34.91</b>	<b>-46.66</b>
	<b>Working capital changes</b>		
	Increase/ (decrease) in other financial assets	-	-
	Increase/ (decrease) in other non-financial assets	-1.49	-0.70
	(Increase) /decrease in Trade payables	-4.96	4.96
	(Increase) /decrease in other financial liabilities	-1.35	-0.61
	(Increase) /decrease in provisions	-0.20	0.18
	(Increase) /decrease in other non financial liabilities	-0.01	0.02
	<b>Cash Flows before OCI and Tax</b>	<b>-42.92</b>	<b>-42.81</b>
	Income tax paid	-13.89	-4.23
	<b>Net cash flow from/ (used) in operating activities</b>	<b>-56.81</b>	<b>-47.04</b>
<b>B.</b>	<b>Investing Activities</b>		
	Purchase of Investments measured at FVTPL	-289.97	-
	Proceeds from Sale of Investments measured at FVTPL	159.69	74.25
	Purchase of Investments measured at FVTOCI	-231.12	-281.17
	Proceeds from Sale of Investments measured at FVTOCI	404.13	240.73
	Purchase of Fixed Assets	-	-
	Interest received	8.72	10.12
	Dividend received	28.21	20.09
	<b>Net cash flow from/ (used in) investing activities</b>	<b>79.65</b>	<b>64.02</b>
<b>C.</b>	<b>Financing Activities</b>		
	Dividend Paid*	-20.28	-20.28
	Dividend distribution tax paid	-	-
	<b>Net cash flow from/ (used in) financing activities</b>	<b>-20.28</b>	<b>-20.28</b>
	<b>Net change in cash and cash equivalents</b>	<b>2.56</b>	<b>-3.30</b>
	Cash and cash equivalents at the beginning of the year	2.14	5.45
	Cash and cash equivalents at the end of the year	4.70	2.14

\* Dividend amounting to Rs 0.60/- per equity share of Rs. 10/- each for financial year 2023-24 paid in current year (For previous year dividend amounting to Rs 0.60/- per equity share of Rs10/- )

*Bharat Bhushan Finance & Commodity Brokers Ltd.*  
New Delhi.  
*Bharat Bhushan*



- 3 The above Audited Financial Results for the year ended March 31st, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 08th May'2025.
- 4 The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act"), directions/ guidelines issued by the Reserve Bank of India ('RBI') and generally accepted accounting practices in India, 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.
- 5 The figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current and previous financial year which were subject to limited review by statutory auditors.
- 6 The Company is registered as NBFC with RBI & at presents there are no reportable segment as per Indian Accounting Standard - 108 on "Operating Segments" in respect of the Company.
- 7 Previous Period/year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable with the current period/year.

Place: New Delhi  
Date: 8th May'2025



ON BEHALF OF BOARD OF DIRECTORS

*Vijay Bhushan*

Vijay Bhushan  
Director  
DIN: 00002421