

ABRIDGED LETTER OF OFFER CONTAINING SALIENT FEATURES OF THE LETTER OF OFFER FOR THE ELIGIBLE EQUITY SHAREHOLDERS OF BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED (“THE COMPANY”) ONLY

This is an Abridged Letter of Offer containing salient features of the Letter of Offer dated June 02, 2025 which is available on the website of the Registrar, our Company, and the Stock Exchange where the equity shares of our Company are listed i.e., BSE Limited (“BSE”/ “Stock Exchange”). You are encouraged to read greater details available in the Letter of offer. The Capitalized terms not specifically defined herein shall have the same meaning as ascribed to them in the Letter of Offer.

THIS ABRIDGED LETTER OF OFFER CONTAINS 13 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

Our Company has made available on the Registrar’s website at www.rights.alankit.com and the Company’s website at www.bbinvestments.in, the Letter of Offer, this Abridged Letter of Offer, along with the Rights Entitlement Letter and the Application Form for the Eligible Equity Shareholders. You may also download the Letter of Offer from the website of BSE, the lead manager and the Registrar, i.e., www.bseindia.com, www.spacapital.com, www.rights.alankit.com respectively. In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI ICDR Master Circular and the ASBA Circulars, all Investors desiring to make an Application in the Issue are mandatorily required to use the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. The Application Form is also available on the respective websites of our Company, Lead Managers, Registrar and the Stock Exchanges. For details, see “Terms of the Issue - Making of an Application through the ASBA Process” on page 168 of the Letter of Offer.



BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED

Registered & Corporate Office: 503, Rohit House, 3, Tolstoy Marg, Central Delhi, New Delhi, India, 110001

Tel. No.: 011 49800900, **Fax No.** 011-49800933; **E-mail:** corporate@bharatbhushan.com;

Website: www.bbinvestments.in || **CIN:** L67120DL1992PLC049038

Company Secretary & Compliance Officer: Mr. Baldev Garg

PROMOTERS OF THE COMPANY: MR. VIJAY BHUSHAN AND MS. NISHA AHUJA

FOR PRIVATE CIRCULATION TO ELIGIBLE EQUITY SHAREHOLDERS OF BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED (“THE COMPANY”) OR (“THE ISSUER”) ONLY

ISSUE DETAILS, LISTING AND PROCEDURE

ISSUE OF FULLY PAID UP 33,80,400 EQUITY SHARES OF FACE VALUE OF 10 EACH OF OUR COMPANY (“EQUITY SHARES”) FOR CASH AT A PRICE OF RS. 10 EACH PER EQUITY SHARE (“ISSUE PRICE”) FOR AN AGGREGATE AMOUNT NOT EXCEEDING 338.04 LAKHS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 1 EQUITY SHARE FOR EVERY 1 EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, I.E. MAY 30th, 2025 (“THE RECORD DATE”) (“THE ISSUE”). FOR FURTHER DETAILS, SEE “TERMS OF ISSUE” BEGINNING ON PAGE 165 OF THE LETTER OF OFFER.

Assuming full subscription in the Issue, Allotment and receipt of all monies with respect to the Rights Equity Shares subject to finalization of Basis of Allotment. For further details on Payment schedule, see “Terms of the Issue- Payment Terms” beginning on page 165 of the Letter of Offer

LISTING DETAILS

The Equity Shares of our Company are listed on BSE Limited (“BSE”). In-Principle” approval from BSE for listing the Rights Equity Shares to be allotted pursuant to this Issue vide its letter bearing reference number **LOD/RIGHT/AM/FIP/68/2025-26** dated **April 16, 2025**. Our Company will also make application to the Stock Exchange to obtain its trading approval for the Right Entitlements as required under the SEBI ICDR Master circular. For the purposes of this Issue, the Designated Stock Exchange is BSE.

ELIGIBILITY FOR THE ISSUE

Our Company is eligible to offer Rights Shares pursuant to this Issue in terms of Chapter III and other applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“SEBI ICDR Regulations”). Further, our Company is undertaking this Issue in compliance with Part B of Schedule VI of the SEBI ICDR Regulations.

Minimum Subscription: If our company does not receive the minimum subscription of ninety percent of the Issue, our Company shall refund the entire subscription amount within fifteen days from the date of closure of the issue. In the event that there is a delay of making refunds by more than the prescribed time after our Company become liable to pay the subscription amount, our Company shall pay interest for the delayed period at rates prescribed under the Companies Act, 2013.

Our Promoter and Promoter Group have confirmed vide their letters dated January 21, 2025 that they will subscribe to the full extent of their right entitlements, subject to compliance with minimum public shareholding and will not renounce rights except to the extent of renunciation within the promoter group.

INDICATIVE TIMETABLE			
Last Date For Credit of Rights Entitlements	Friday, June 06, 2025	Finalisation of Basis of Allotment (on or About)	Thursday, July 10, 2025
Issue Opening Date	Monday, June 16, 2025	Date of Allotment/ Intimation of Refunds (On or about)	Friday, July 11, 2025
Late Date for On Market Renunciation#	Tuesday, July 1, 2025	Date of Credit of Rights Equity shares to demat account of Allottees (On or about)	Monday July 14, 2025
Issue Closing Date*	Monday, July 7, 2025	Date of Listing (on or About)	Wednesday, July 16 2025

Note: the above schedule is indicative and does not constitute any obligation on our Company or the Lead Manager.

Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

* Our Board or a duly authorized committee thereof will have the right to extend the Issue period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

NOTICE TO INVESTORS

The distribution of this Letter of Offer, the Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter, any other offering material and the issue of Rights Entitlements and the Rights Securities on a rights basis to persons in certain jurisdictions outside India is restricted by legal requirements prevailing in those jurisdictions. Persons into whose possession this Letter of Offer, the Abridged Letter of Offer, the Application Form, or the Rights Entitlement Letter may come, are required to inform themselves about the restrictions and observe such restrictions.

No action has been or will be taken to permit the Issue in any jurisdiction where action would be required for that purpose, except that the Draft Letter of Offer was filed with BSE for its in-principal approval and Letter of offer will be filed with SEBI for its information. Accordingly, the issue of the Rights Entitlement and the Equity Shares may not be offered or sold, directly or indirectly, and the Letter of Offer, the Abridged Letter of Offer or any offering materials or advertisements in connection with the Issue may not be distributed, in any jurisdiction, except in accordance with legal requirements applicable in such jurisdiction. which it would be illegal to make such an offer and, in those circumstances, the Letter of Offer or the Abridged Letter of Offer must be treated as sent for information only and should not be acted upon for subscription to Equity Shares Accordingly, persons receiving a copy of the Letter of Offer or the Abridged Letter of Offer should not, in connection with the issue of the Equity Shares or the Rights Entitlements, distribute or send the Letter of Offer or the Abridged Letter of Offer in or into any jurisdiction where to do so, would or might contravene local securities laws or regulations. Receipt of the Letter of Offer or the Abridged Letter of Offer will not constitute an offer in those jurisdictions in If the Letter of Offer or the Abridged Letter of Offer is received by any person in any such jurisdiction, or by their agent or nominee, they must not seek to subscribe to the Equity Shares or the Rights Entitlements referred to in the Letter of Offer.

Neither the delivery of the Letter of offer or the Abridged Letter of offer nor any sale hereunder, shall, under any circumstances, create any implication that there has been no change in our Company's affairs from the date hereof or the date of such information or that the information contained herein is correct as at any time subsequent to the date of such information or that the information contained herein is correct as at any time of subsequent to the date of Letter of Offer and the Abridged Letter of offer or the date of such information.

The above information is given for the benefit of the Applicants/ Investors. Our Company is not liable for any amendments or modification or changes in applicable laws or regulations. which may occur after the date of this Draft Letter of Offer. Investors are advised to make their independent investigations and ensure that the number of Equity Shares applied for does not exceed the applicable limits under laws or regulations.

NO OFFER IN THE UNITED STATES

THE RIGHT ENTITLEMENTS AND THE RIGHTS EQUITY SHARES HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), OR THE SECURITIES LAWS OF ANY STATE OF THE UNITED STATES AND MAY NOT BE OFFERED OR SOLD IN THE UNITED STATES, EXCEPT IN A TRANSACTION NOT SUBJECT TO, OR EXEMPT FROM, THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT AND APPLICABLE STATE SECURITIES LAWS. THE RIGHTS ENTITLEMENTS AND RIGHTS EQUITY SHARES ARE BEING OFFERED AND SOLD ONLY TO PERSONS OUTSIDE THE UNITED STATES IN OFFSHORE TRANSACTIONS AS DEFINED IN AND IN RELIANCE ON REGULATIONS UNDER THE SECURITIES ACT ("REGULATION S"). ACCORDINGLY, THE RIGHTS ENTITLEMENT AND THE RIGHTS EQUITY SHARES MAY NOT BE OFFERED OR SOLD, DIRECTLY OR INDIRECTLY, AND THE LETTER OF OFFER AND ANY OTHER ISSUE MATERIALS MAY NOT BE DISTRIBUTED, IN WHOLE OR IN PART, IN OR INTO IN (I) THE UNITED STATES OR (II) OR ANY JURISDICTION OTHER THAN INDIA EXCEPT IN ACCORDANCE WITH LEGAL REQUIREMENTS APPLICABLE IN SUCH JURISDICTION. RECEIPT OF THE LETTER OF OFFER OR ANY OTHER ISSUE MATERIALS (INCLUDING BY WAY OF ELECTRONIC MEANS) WILL NOT CONSTITUTE AN OFFER, INVITATION TO OR SOLICITATION BY ANYONE (I) IN THE UNITED STATES OR (II) IN ANY JURISDICTION OR IN ANY CIRCUMSTANCES IN WHICH SUCH AN OFFER, INVITATION OR

SOLICITATION IS UNLAWFUL OR NOT AUTHORIZED OR TO ANY PERSON TO WHOM IT IS UNLAWFUL TO MAKE SUCH AN OFFER, INVITATION OR SOLICITATION.

GENERAL RISKS

Investment in equity and equity related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of our Company and this Issue including the risks involved. The Rights Equity Shares have neither been recommended nor approved by the SEBI, nor does SEBI guarantee the accuracy or adequacy of the Letter of Offer. Specific attention of the Investors is invited to the section “*Risk Factors*” beginning on page 15 of the Letter of Offer and “*Internal Risk Factors*” on page 15 of Letter of Offer before making an investment in the Issue.

Name of the Lead Manager and contact details	SPA Capital Advisors Limited SEBI Reg. No.: INM 000010825 25, C – Block Community Centre, JanakPuri, New Delhi – 110 058 Tel.: +91 11 4567 5500 E-mail: rightissue@spacapital.com Investor Grievance e-mail id: grievances.mb@spagroupindia.com Website:www.spacapital.com, Contact Person: Gurpreet Kaur
Name of the Registrar to the Issue and contact details	Alankit Assignments Ltd. SEBI Regn. No.: INR000002532 Add: Alankit Assignments Limited 205-208, Anarkali Complex, Jhandewalan Extn., New Delhi- 110055 Tel.:011 -42541 234,011-42541966 Fax: +91 11 2355 2001 Investor Grievance: bharatbhuhanrights@alankit.com e-mailid: bharatbhushanrights@alankit.com Website: www.rights.alankit.com Contact Person: Ms. Ritika Manghnani
Banker to the Issue	ICICI Bank Limited Capital Markets Division, 5 th floor, BHT Parekh Marg, churchgate, Mumbai 400020 Tel: 022-68052182 Email: ipocmg@icicibank.com Website: www.icicibank.com Contact Person: Mr. Varun Badai SEBI Registration number: INBI00000004
Name of Statutory Auditor	G C Agarwal & Associates, Chartered Accountants Address: 240, Ghalib Apartments, Parwana Road, Pitampura Tel.: +91 9873342220 Email Id: ca_gca@yahoo.co.in Contact Person: G C Agarwal Firm Registration Number: 017851N Peer Review Certificate No.: 018136
Self-Certified Syndicate Banks (“SCCBs”)	The list of banks that have been notified by SEBI to act as SCSB for the ASBA process is provided on SEBI website at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmlId=34 and updated from time to time. For a list of branches of the SCSBs named by the respective SCSBs to receive the ASBA Forms from the Designated Intermediaries, please refer to the above mentioned link.

PRIMARY BUSINESS OF OUR COMPANY

Our Company is a non-deposit taking and non-systematically important Non-Banking Finance Company (“NBFC”) and is engaged in the business of equity and debt investment, trading in securities and financing to individuals and small businesses. For further details, please see “Our Business-Overview “ on page 45 of the Letter of Offer.

SUMMARY OF OBJECTS OF THE ISSUE

The details of the Issue Proceeds are summarized in the table below:

Particulars	Amount (In Lakhs)
Gross Proceeds from the Issue *	338.04
Less: Estimated Issue related expenses	26.60

Net Proceeds from the Issue	311.44
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(* Assuming full subscription in this Issue and subject to finalization of the Basis of Allotment and to be adjusted per the Rights Entitlement Ratio.

For further details, please see "Objects of the Issue" on page 33 of the Letter of Offer.

Requirement of Funds and Utilization of Net Proceeds

The Net proceeds are proposed to be used in accordance with the details set forth in the following table:

Sr. No.	Particulars	Amount (in ` Lakhs)
1	Augmenting the Capital Base	275
2	General Corporate Purposes	36.44
Total/Net Proceeds		311.44

MEANS OF FINANCE

The fund requirement and deployment is based on our Management estimates and has not been appraised by any bank or financial institution or any other independent agencies. The fund requirement above is based on our current business plan and our Company may have to revise these estimates from time to time on account of various factors beyond our control, such as market conditions, competitive environment and Consequently, our Company's funding requirements and deployment schedules are subject to revision in the future at the discretion of our management, subject to necessary approvals, and such rescheduling, if any, shall be within the objects of the issue.

Our Company proposes to meet the entire requirement of funds for the proposed objects of the Issue from the Net Proceeds. Accordingly, our Company confirms that there is no requirement to make firm arrangements of finance through verifiable means towards at least 75% of the stated means of finance, excluding the amount to be raised from the Issue.

NAME OF MONITORING AGENCIES

Since the issue size is less than Rs. 100 Crore, appointment of Monitoring Agency is not required.

EQUITY SHAREHOLDING PATTERN OF THE COMPANY AS ON MARCH 31, 2025

The Shareholding pattern of our Company can be assessed at <https://www.bseindia.com/stock-share-price/bharat-bhushan-finance--commodity-brokers-ltd/bharat/511501/qtrid/125.00/shareholding-pattern/Mar-2025/>. Further, the shareholding pattern can be summarized as follows:

Sr. No	Particulars	Pre-Issue number of shares	% Holding of Pre-Issue
1	Promoter and Promoter Group	1837598	54.36
2	Public	1542802	45.64

BOARD OF DIRECTORS

S.no	Name	Designation	Directorship/Firm/Proprietorship
1	Mr. Vijay Bhushan	Promoter Director (Non-Executive)	<ul style="list-style-type: none"> • DSE Estates Limited • Bharat Bhushan Insurance Brokers Private Limited • Bharat Bhushan Equity Traders Limited • Bharat Bhushan technologies private limited. • Bharat Bhushan Finance & Commodity Brokers Limited • Bharat Bhushan & co. (Partner) • Bansal Services Center
2	Mrs. Nisha Ahuja	Promoter Director (Non-Executive)	<ul style="list-style-type: none"> • Bharat Bhushan Insurance Brokers Private Limited • Bharat Bhushan Equity traders limited • Bharat Bhushan technologies private limited. • Bharat Bhushan Finance & Commodity Brokers Limited • Bharat Bhushan & Co. (Partner)
3	Mr. Madhav Bharat Bhushan	Non- Executive, Non Independent Director	<ul style="list-style-type: none"> • Madhav Bharat Bhushan Associates Private Limited • Pushpdeep Builders Private Limited • Bharat Bhushan Equity Traders Limited • Bharat Bhushan Finance & Commodity Brokers Limited • Machian Technologies LLP
4	Mrs. Madhvi Ahuja	Non- Executive, Non	<ul style="list-style-type: none"> • Bharat Bhushan Equity Traders Limited

		Independent Director	<ul style="list-style-type: none"> • Bharat Bhushan Finance & Commodity Brokers Limited
5	Mr. Arun Kumar Garg	Non- Executive, Non Independent Director	<ul style="list-style-type: none"> • Indian Toners and Developers Limited • Marius Risk Management Private Limited (Under Liquidation) • Elevate IT Services Private Limited (Under Liquidation) • Bharat Bhushan Finance & Commodity Brokers Limited • Arun K Garg & Associates (Partner)
6	Mr. Anil Kumar Gami	Independent Director	<ul style="list-style-type: none"> • Bharat Bhushan Finance & Commodity Brokers Limited
7	Mr. Vibhor Agarwal	Independent Director	<ul style="list-style-type: none"> • Kaycee Polymers Private Limited • ProleneInd LLP • Bharat Bhushan Finance & Commodity Brokers Limited • Neo Teric Compounds
8	Mr. Atul Bhargava	Independent Director	<ul style="list-style-type: none"> • Bharat Bhushan Finance & Commodity Brokers Limited • Novex Engineering Company Private Limited • Novex Cloth Merchant (Partner)

For more details, see the chapter titled "Our Management" on page 47 of the Letter of Offer.

WILFUL DEFAULTER(S) OR FRAUDALENT BORROWERS

Neither Our Company, nor our Promoter or any of our Directors have been declared as a Wilful Defaulter(s) or Fraudulent Borrower(s) by the RBI or any other government authority.

FINANCIAL INFORMATION

Following are the details as per the financial statements for the Year ended on March 31, 2025 and March 31, 2024:

Particulars	Amount in Lakhs	
	For year ended 31.03.2025	For the year ended 31.03.2024
Total Income from operations (Net)	29.34	71.34
Net Profit/(loss) before tax and extraordinary items	-13.70	27.98
Net Profit/(loss) after tax and extraordinary items	-12.96	21.77
Equity Share Capital	338.04	338.04
Reserves and Surplus	2020.43	2060.57
Net Worth	2358.47	2398.61
Basic Earnings per share (Rs.)	-0.38	0.64
Diluted Earnings per share (Rs.)	-0.38	0.64
Return on net worth (%)	-0.55%	0.91%
Net asset value per share (Rs.)	69.77	70.96

For further details, refer chapter titled "Financial Statement" beginning on page 52 of the Letter of offer.

INTERNAL RISK FACTOR- Top 5 risk factors as per the Letter of Offer

The below mentioned are top 5 risk factors as per the letter of Offer

1. There are certain legal proceedings involving our Company/Promoters/Directors. Any adverse outcome in these or other proceedings may adversely affect our business, reputation, financial condition and results of operations.
2. We have entered into a number of related party transactions. There can be no assurance that entering into such transaction with related parties will be the most beneficial option for our Company.
3. Any regulatory actions and penalties for any past or future non-compliance may adversely affect our business or reputation, or both.
4. Our Company requires a number of approvals, licenses, registrations and permits in the ordinary course of our business(es) and the failure to obtain or renew them in a timely manner may adversely affect its operations.
5. We depend heavily on our Key Management Personnel, and loss of the services of one or more of our key executives or Key Management Personnel could weaken our management team. Our success also depends on the Promoters as they play a key role in our functioning.

SUMMARY OF OUTSTANDING LITIGATIONS

Name	By/Against	Civil Proceedings	Criminal Proceedings	Tax Proceedings	Actions by regulatory authority	Amount Involved (Rs. Lakhs)
Company	By	Nil	Nil	Nil	Nil	Nil
	Against	Nil	Nil	1	1	Not certain
Promoter	By	Nil	Nil	Nil	Nil	Nil
	Against	Nil	Nil	Nil	Nil	Nil
Group Companies/ Entities	By	Nil	Nil	Nil	Nil	Nil
	Against	Nil	Nil	Nil	Nil	Nil
Directors other than promoters	By	Nil	Nil	Nil	Nil	Nil
	Against	1	Nil	Nil	Nil	Not certain

TERMS OF ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI ICDR Master Circular and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA.

Rs. 10 per Rights Equity Share shall be payable as follows:

Rights Equity Shares in respect of which the Calls payable remains unpaid may be forfeited, after the due date for payment of the balance amount due in accordance with the Companies Act, 2013 and our Articles of Association.

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, **the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.** Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to the (i) demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat suspense account opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in the account of the IEPF authority; or (b) the demat accounts of the Eligible Equity Shareholder which are frozen or the Equity Shares which are lying in the unclaimed suspense account (including those pursuant to Regulation 39 of the SEBI Listing Regulations) or details of which are unavailable with our Company or with the Registrar on the Record Date; or (c) Equity Shares held by Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date where details of demat accounts are not provided by Eligible Equity Shareholders to our Company or Registrar; or (d) credit of the Rights Entitlements returned/reversed/failed; or (e) the ownership of the Equity Shares currently under dispute, including any court proceedings, if any; or (f) non-institutional equity shareholders in the United States.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

Investors may apply for the Rights Equity Shares by submitting the Application Form to the Designated Branch of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorising such SCSB to block Application Money payable on the Application in their respective ASBA Accounts.

Investors are also advised to ensure that the Application Form is correctly filled up stating therein that the ASBA Account in which an amount equivalent to the amount payable on Application as stated in the Application Form will be blocked by the SCSB.

Applicants should carefully fill-in their depository account details and PAN in the Application Form or while submitting application through online/electronic Application through the website of the SCSBs (if made available by such SCSB). Please note that incorrect depository account details or PAN or Application Forms without depository account details shall be treated as incomplete and shall be rejected. For details, see “- Grounds for Technical Rejection”. Our Company, the Lead Manager, the Registrar and the SCSBs shall not be liable for any incomplete or incorrect demat details provided by the Applicants.

Additionally, in terms of Regulation 78 of the SEBI ICDR Regulations, Investors may choose to accept the offer to participate in this Issue by making plain paper Applications. Please note that SCSBs shall accept such applications only if all details required for making the application as per the SEBI ICDR Regulations are specified in the plain paper application and that Eligible Equity Shareholders making an application in this Issue by way of plain paper applications shall not be permitted to renounce any portion of their Rights Entitlements. For details, see “- Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process” on **page 170** of the Letter of offer.

MAKING OF AN APPLICATION BY ELIGIBLE EQUITY SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialised form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least two clear Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and/or whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have opened their demat accounts after the Record Date, shall adhere to following procedure for participating in this Issue:

- a) The Eligible Equity Shareholders shall visit www.rights.alankit.com to upload their self attested client master sheet of their demat account and also provide the other details as required, no later than two Clear Working Days prior to the Issue Closing Date;
- b) The Registrar shall, after verifying the details of such demat account, transfer the Rights Entitlements of such Eligible Equity Shareholders to their demat accounts at least one day before the Issue Closing Date; and
- c) The remaining procedure for Application shall be same as set out in the section entitled “-Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process” on page 170.

MAKING OF AN APPLICATION THROUGH THE ASBA PROCESS

An Investor, wishing to participate in this Issue through the ASBA facility, is required to have an ASBA enabled bank account with SCSBs, prior to making the Application. Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/ electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts.

Investors should ensure that they have correctly submitted the Application Form and have provided an authorisation to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

MAKING OF AN APPLICATION BY ELIGIBLE EQUITY SHAREHOLDERS ON PLAIN PAPER UNDER ASBA PROCESS

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in terms of Regulation 78 of SEBI ICDR Regulations in case of non-receipt of Application Form as detailed above. In such cases of non-receipt of the Application Form through physical delivery (where applicable) and the Eligible Equity Shareholder not being in a position to obtain it from any other source may make an Application to subscribe to this Issue on plain paper with the same details as per the Application Form that is available on the website of the Registrar, BSE or the Lead Manager. An Eligible Equity Shareholder shall submit the plain paper Application to the Designated Branch of the SCSB for authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any Eligible Equity Shareholder who has not provided an Indian address.

Please note that in terms of Regulation 78 of SEBI ICDR Regulations, the Eligible Equity Shareholders who are making the **Application on plain paper shall not be entitled to renounce their Rights Entitlements** and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The Application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his/her bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of Issuer, being ***Bharat Bhushan Finance and Commodity Limited***;
- Name and address of the Equity Shareholder including joint holders;
- Registered Folio Number/ DP and Client ID no.;
- Number of Rights Equity Shares held as on Record Date;

- Number of Rights Equity Shares entitled to;
- Number of Rights Equity Shares applied for;
- Number of additional Rights Equity Shares applied for, if any;
- Total number of Rights Equity Shares applied for;
- Total amount paid at the rate of Rs.10 per Rights Equity Share;
- Savings/ current account number and name and address of the bank where the Eligible Equity Shareholder will be depositing the refund order. In case of Rights Equity Shares allotted in demat form, the bank account details will be obtained from the information available with the Depositories;
- Except for applications on behalf of the Central or State Government and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Rights Equity Shares applied for pursuant to the Issue; Documentary evidence for exemption to be provided by the applicants;
- Share certificate numbers and distinctive numbers of Rights Equity Shares, if held in physical form;
- Signature of the Applicant to appear in the same sequence and order as they appear in our records / Depositories; and
- Additionally, all such applicants are deemed to have accepted the following:

"I am/we are entitled to subscribe for and acquire the Rights Equity Shares under the laws of all relevant jurisdictions that apply to me/us and I/we have fully observed such laws and complied with all necessary formalities to enable me/us to subscribe for the Rights Equity Shares.

I was/we were outside the United States (within the meaning of Regulation S) under the Securities Act, at the time the offer of the Rights Equity Shares was made to me/us and I was/we were outside the United States when my/our buy order for the Rights Equity Shares was originated.

I/we did not purchase the Rights Equity Shares as a result of any "directed selling efforts" (as defined in Regulation S).

The Rights Equity Shares have not been and will not be registered under the Securities Act or the securities law of any state of the United States and I/we will not offer or sell the Rights Equity Shares except in an offshore transaction complying with Rule 903 or Rule 904 of Regulation S or pursuant to any other available exemption from registration under the Securities Act and in accordance with all applicable securities laws of the states of the United States and any other jurisdiction, including India.

If I/we acquired any of the Rights Equity Shares as fiduciary or agent for one or more investor accounts, I/we have sole investment discretion with respect to each such account and I/we have full power to make the foregoing representations, warranties, acknowledgements and agreements on behalf of each such account.

I/we shall indemnify and hold Bharat Bhushan Finance & Commodity Brokers Limited harmless from any and all costs, claims, liabilities and expenses (including legal fees and expenses) arising out of or in connection with any breach of these representations, warranties or agreements. I/we agree that the indemnity set forth in this paragraph shall survive the resale of the Rights Equity Shares.

I/we acknowledge that Bharat Bhushan Finance & Commodity Brokers Limited and others will rely upon the truth and accuracy of the foregoing representations, warranties and acknowledgements."

In cases where Multiple Application Forms are submitted for Applications pertaining to Rights Entitlements credited to the same demat account including cases where an Investor submits Application Forms along with a plain paper Application, such Applications shall be liable to be rejected.

Investors are requested to strictly adhere to these instructions. Failure to do so could result in an Application being rejected, with our Company, the Lead Manager and the Registrar not having any liability to the Investor.

The plain paper Application format will be available on the website of the Registrar at www.rights.alankit.com. Our Company, the Lead Manager and the Registrar shall not be responsible if the Applications are not uploaded by the SCSB or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date.

Our Company, the Lead Manager and the Registrar shall not be responsible if the Applications are not uploaded by the SCSB or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date.

Rights Entitlement Ratio: 1(One) Equity Share for every 1(One) Equity Shares of face value of Rs. 10 each held on the Record date.

Grounds for Technical Rejections under the ASBA Process

Applications under the ASBA Process are liable to be rejected on the following grounds:

- (a) DP ID and Client ID mentioned in Application does not match with the DP ID and Client ID records available with the Registrar.
- (b) Details of PAN mentioned in the Application does not match with the PAN records available with the Registrar.
- (c) Sending an Application to our Company, the Lead Manager, Registrar, Bankers to the Issue, to a branch of a SCSB which is not a Designated Branch of the SCSB. Sufficient funds not available in the ASBA Account with the SCSB for blocking the Application Money.
- (d) Funds in the ASBA Account whose details are mentioned in the Application Form having been frozen pursuant to regulatory orders.
- (e) Account holder not signing the Application or declaration mentioned therein.
- (f) Submission of more than one Application Form for Rights Entitlements available in a particular demat account.
- (g) Multiple Application Forms, including cases where an Investor submits Application Forms along with a plain paper Application.
- (h) Submitting the GIR number instead of the PAN (except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts).
- (i) Applications by persons not competent to contract under the Indian Contract Act, 1872, except Applications by minors having valid demat accounts as per the Demographic Details provided by the Depositories.
- (j) Applications by SCSB on own account, other than through an ASBA Account in its own name with any other SCSB.
- (k) Application Forms which are not submitted by the Investors within the time periods prescribed in the Application Form and the Letter of Offer.
- (l) Physical Application Forms not duly signed by the sole or joint Investors, as applicable.
- (m) Application Forms accompanied by stock invest, outstation cheques, post-dated cheques, money order, postal order or outstation demand drafts.
- (n) If an Investor is (a) debarred by SEBI; or (b) if SEBI has revoked the order or has provided any interim relief then failure to attach a copy of such SEBI order allowing the Investor to subscribe to their Rights Entitlements.
- (o) Applications which: (i) appears to our Company or its agents to have been executed in, electronically transmitted from or dispatched from jurisdictions where the offer and sale of the Rights Equity Shares is not permitted under laws of such jurisdictions; (ii) does not include the relevant certifications set out in the Application Form, including to the effect that the person submitting and/or renouncing the Application Form is outside the United States, and is eligible to subscribe for the Rights Equity Shares under applicable securities laws and is complying with laws of jurisdictions applicable to such person in connection with this Issue; and our Company shall not be bound to issue or allot any Rights Equity Shares in respect of any such Application Form.
- (p) Applications which have evidence of being executed or made in contravention of applicable securities laws.
- (q) Application from Investors that are residing in U.S. address as per the depository records (unless the Application Form is submitted by a person who is both an U.S. QIB and U.S. Qualified Purchaser in the United States).
- (r) Applicants not having the requisite approvals to make Application in the Issue.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE EQUITY SHAREHOLDERS

As your name appears as a beneficial owner in respect of the issued and paid-up Equity Shares held in dematerialised form or appears in the register of members of our Company as an Eligible Equity Shareholder in respect of our Equity Shares held in physical form, as on the Record Date, you may be entitled to subscribe to the number of Rights Equity Shares as set out in the Rights Entitlement Letter.

Eligible Equity Shareholders can also obtain the details of their respective Rights Entitlements from the website of the Registrar (i.e., www.rights.alankit.com) by entering their DP ID and Client ID or folio number (for Eligible Equity Shareholders who hold Equity Shares in physical form as on Record Date) and PAN. The link for the same shall also be available on the website of our Company (i.e www.bbinvestments.in.)

In this regard, our Company has made necessary arrangements with NSDL and CDSL for crediting of the Rights Entitlements to the demat accounts of the Eligible Equity Shareholders in a dematerialized form. A separate ISIN for the Rights Entitlements has also been generated which is ISIN: INE900A20013. The said ISIN shall remain frozen (for debit) until the Issue Opening Date. The said ISIN shall be suspended for transfer by the Depositories post the Issue Closing Date.

Additionally, our Company will submit the details of the total Rights Entitlements credited to the demat accounts of the Eligible Equity Shareholders and the Demat Suspense Account to the Stock Exchanges after completing the corporate action. The details of the Rights Entitlements with respect to each Eligible Equity Shareholders can be accessed by such respective

Eligible Equity Shareholders on the website of the Registrar after keying in their respective details along with other security control measures implemented thereat.

Rights Entitlements shall be credited to the respective demat accounts of Eligible Equity Shareholders before the Issue Opening Date only in dematerialised form. Further, if no Application is made by the Eligible Equity Shareholders of Rights Entitlements on or before Issue Closing Date, such Rights Entitlements shall lapse and shall be extinguished after the Issue Closing Date. No Rights Equity Shares for such lapsed Rights Entitlements will be credited, even if such Rights Entitlements were purchased from market and purchaser will lose the premium paid to acquire the Rights Entitlements. Persons who are credited the Rights Entitlements are required to make an Application to apply for Rights Equity Shares offered under the Issue for subscribing to the Rights Equity Shares offered under the Issue.

If Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date, have not provided the details of their demat accounts to our Company or to the Registrar, they are required to provide their demat account details to our Company or the Registrar no later than two clear Working Days prior to the Issue Closing Date, to enable the credit of the Rights Entitlements by way of transfer from the Demat Suspense Account to their respective demat accounts, at least one day before the Issue Closing Date. Such Eligible Equity Shareholders holding shares in physical form can update the details of their respective demat accounts on the website of the Registrar (www.rights.alankit.com). Such Eligible Equity Shareholders can make an Application only after the Rights Entitlements is credited to their respective demataccounts.

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to the (i) demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat suspense escrow account opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in the account of the IEPF authority; or (b) the demat accounts of the Eligible Equity Shareholder which are frozen or the Equity Shares which are lying in the unclaimed suspense account (including those pursuant to Regulation 39 of the SEBI Listing Regulations) or details of which are unavailable with our Company or with the Registrar on the Record Date; or (c) Equity Shares held by Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date where details of demat accounts are not provided by Eligible Equity Shareholders to our Company or Registrar; or (d) credit of the Rights Entitlements returned/reversed/failed; or (e) the ownership of the Equity Shares currently under dispute, including any court proceedings, if any; or (f) non-institutional equity shareholders in the United States.

Eligible Equity Shareholders are requested to provide relevant details (such as copies of self-attested PAN and client master sheet of demat account etc., details/ records confirming the legal and beneficial ownership of their respective Equity Shares) to our Company or the Registrar not later than two clear Working Days prior to the Issue Closing Date, i.e., by June 09, 2025 to enable the credit of their Rights Entitlements by way of transfer from the demat suspense escrow account to their demat account at least one day before the Issue Closing Date, to enable such Eligible Equity Shareholders to make an application in the Issue, and this communication shall serve as an intimation to such Eligible Equity Shareholders in this regard. Such Eligible Equity Shareholders are also requested to ensure that their demat account, details of which have been provided to our Company or the Registrar account is active to facilitate the aforementioned transfer.

RENUNCIATION OF RIGHTS ENTITLEMENTS

This Issue includes a right exercisable by Eligible Equity Shareholders to renounce the Rights Entitlements credited to their respective demat account either in full or in part. The renunciation from non-resident Eligible Equity Shareholder(s) to resident Indian(s) and vice versa shall be subject to provisions of FEMA Rules and other circular, directions, or guidelines issued by RBI or the Ministry of Finance from time to time. However, the facility of renunciation shall not be available to or operate in favour of an Eligible Equity Shareholders being an erstwhile OCB unless the same is in compliance with the FEMA Rules and other circular, directions, or guidelines issued by RBI or the Ministry of Finance from time to time. The renunciation of Rights Entitlements credited in your demat account can be made either by sale of such Rights Entitlements, using the secondary market platform of the Stock Exchanges or through an off-market transfer.

PROCEDURE FOR RENUNCIATION OF RIGHTS ENTITLEMENTS

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demataccounts, either in full or in part (a) by using the secondary market platform of the Stock Exchanges (the "On Market Renunciation"); or (b) through an off-market transfer (the "Off Market Renunciation"), during the Renunciation Period. The Investors should have the demat Rights Entitlements credited / lying in his/her own demat account prior to the renunciation. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism. Investors may be subject to adverse foreign, state or local tax or legal consequences as a result of trading in the Rights Entitlements. Investors who intend to trade in the Rights Entitlements should consult their tax advisor or stock-broker regarding any cost, applicable taxes, charges and expenses (including brokerage) that may be levied for trading in Rights Entitlements.

Please note that the Rights Entitlements which are neither renounced nor subscribed by the Investors on or before the Issue Closing Date shall lapse and shall be extinguished after the Issue Closing Date.

a) On Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by trading/selling them on the secondary market platform of the Stock Exchanges through a registered stock-broker in the same manner as the existing Equity Shares of our Company. In this regard, in terms of provisions of the SEBI ICDR Regulations and the SEBI ICDR Master Circular, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchanges under ISIN: INE900A20013. Prior to the Issue Opening Date, our Company will obtain the approval from the Stock Exchanges for trading of Rights Entitlements. No assurance can be given regarding the active or sustained On Market Renunciation or the price at which the Rights Entitlements will trade. The details for trading in Rights Entitlements will be as specified by the Stock Exchanges from time to time.

The Rights Entitlements are tradable in dematerialized form only. The market lot for trading of Rights Entitlements is 1 (one) Rights Entitlements.

The On Market Renunciation shall take place only during the Renunciation Period for OnMarketRenunciation, i.e., from June 16, 2025 to July 01, 2025 (both days inclusive).

The Investors holding the Rights Entitlements who desire to sell their Rights Entitlements will have to do so through their registered stock-brokers by quoting the ISIN: INE900A20013 and indicating the details of the Rights Entitlements they intend to trade. The Investors can place order for sale of Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

The On Market Renunciation shall take place electronically on secondary market platform of BSE and NSE under automatic order matching mechanism and on 'T+2 rolling settlement basis', where 'T' refers to the date of trading. The transactions will be settled on trade-for-trade basis. Upon execution of the order, the stock-broker will issue a contract note in accordance with the requirements of the Stock Exchanges and the SEBI.

b) Off Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by way of an off-market transfer through a depository participant. The Rights Entitlements can be transferred in dematerialised form only.

Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date to enable Renounees to subscribe to the Rights Equity Shares in the Issue.

The Investors holding the Rights Entitlements who desire to transfer their Rights Entitlements will have to do so through their depository participant by issuing a delivery instruction slip quoting the ISIN: INE900A20013, the details of the buyer and the details of the Rights Entitlements they intend to transfer. The buyer of the Rights Entitlements (unless already having given a standing receipt instruction) has to issue a receipt instruction slip to their depository participant. The Investors can transfer Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

The instructions for transfer of Rights Entitlements can be issued during the working hours of the depository participants.

The detailed rules for transfer of Rights Entitlements through off-market transfer shall be as specified by the NSDL and CDSL from time to time.

Option available to the Eligible Equity Shareholders

The Rights Entitlement Letter will clearly indicate the number of Rights Equity Shares that the Eligible Equity Shareholder is entitled to in the Issue.

If the Eligible Equity Shareholder applies in this Issue, then such Eligible Equity Shareholder can:

- Apply for his Rights Entitlement of Rights Equity Shares in full;
- Apply for his Rights Entitlement of Rights Equity Shares in part (without renouncing the remaining part);
- Apply for his Rights Entitlement of Rights Equity Shares in part and renounce the remaining part of the Rights Equity Shares;
- Apply for his Rights Entitlement in full and apply for additional Rights Equity Shares;
- Renounce his Rights Entitlement in full.

Additional Rights Equity Shares

Investors are eligible to apply for additional Rights Equity Shares over and above their Rights Entitlement, provided that they are eligible to apply under applicable law and have applied for all the Rights Equity Shares offered without renouncing them in whole or in part in favour of any other person(s). Applications for additional Rights Equity Shares shall be considered and allotment shall be made in accordance with the SEBI ICDR Regulations, subject to sectoral caps and prescribed limits as per applicable laws and in consultation if necessary with the Designated Stock Exchange.

Eligible Equity Shareholders who renounce their Rights Entitlements cannot apply for Additional Rights Equity Shares. Non-resident Renounees who are not Eligible Equity Shareholders cannot apply for Additional Rights Equity Shares unless regulatory approvals are submitted.

PLEASE NOTE THAT THE RIGHTS EQUITY SHARES APPLIED FOR IN THIS ISSUE CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH OUR EQUITY SHARES ARE HELD BY SUCH INVESTOR ON THE RECORD DATE. FOR DETAILS, SEE "ALLOTMENT ADVICE OR REFUND/ UNBLOCKING OF ASBA ACCOUNTS" ON PAGE 187 OF THE LETTER OF OFFER.

Intention and extent of participation by our Promoter(s) and Promoter Group in the Issue

Our Promoter Mr. Vijay Bhushan and Ms. Nisha Ahuja, on behalf of themselves and Promoter group vide their letters dated January 21, 2025 (the "Subscription Letters") have informed the Company that they will (i) subscribe and apply in the proposed rights issue to the full extent of their Rights Entitlement or renounce their rights entitlement only to the extent of renunciation within the Promoter & Promoter Group; (ii) Subscribe to Rights Entitlements, if any, which are renounced in their favor by any other member(s) of the Promoter & Promoter Group; and (iii) Subscribe to additional Rights Equity Shares in the Issue, subject to compliance with the minimum public shareholding as prescribed under the Securities Contracts (Regulation) Rules, 1957. The acquisition of Rights Equity Shares by our Promoter and members of our Promoter Group, over and above their Rights Entitlements, as applicable, or subscription to the unsubscribed portion in this Issue, shall not result in a change of control of the management of our Company. Our Company is in compliance with Regulation 38 of the SEBI Listing Regulations and will continue to comply with the minimum public shareholding requirements under applicable law, pursuant to this Issue.

Any other important information as per the Company: NIL

INVESTOR GRIEVANCES, COMMUNICATION AND IMPORTANT LINKS

1. Please read the Letter of Offer carefully before taking any action. The instructions contained in the Application Form, Abridged Letter of Offer and the Rights Entitlement Letter are an integral part of the conditions of this Letter of Offer and must be carefully followed; otherwise the Application is liable to be rejected.
2. All enquiries in connection with this Letter of Offer must be addressed (quoting the registered folio number in case of Eligible Equity Shareholders who hold Equity Shares in physical form as on Record Date or the DP ID and Client ID number, the Application Form number and the name of the first Eligible Equity Shareholder as mentioned on the Application Form and superscribed "Bharat Bhushan Finance & Commodity Brokers Limited – Rights Issue" on the envelope and postmarked in India) to the Registrar at the following address:

Alankit Assignments Ltd.

SEBI Regn. No.: INR000002532

Alankit Assignments Limited 205-208, Anarkali Complex,
Jhandewalan Extn., New Delhi- 110055

Tel.: 011- 42541 234, 42541966 || Fax: +91 11 2355 2001

E-mail: Bharatbhushanrights@alankit.com || **Investor Grievance:** Bharatbhushanrights@alankit.com

Website: www.rights.alankit.com || **Contact Person:** Ritika Manglani

The Issue will be kept open for a minimum of 7 days unless extended, in which case it will be kept open for a maximum of 30 days.

DECLARATION

No statement made in the Letter of Offer contravenes any of the provisions of the Companies Act, 2013 and the rules made thereunder. All the legal requirements connected with the said issue as also the guidelines, instructions etc. issued by SEBI, Government of India and any other competent authority in this behalf, have been duly complied with. We further certify that all statements made in the Draft Letter of Offer are true and correct.

On behalf of the Board Directors of Bharat Bhushan Finance & Commodity Brokers Limited

Vijay Bhushan
Director
DIN: 00002421

Nisha Ahuja
Director
DIN: 00001875

Madhvi Ahuja
Director
DIN: 00001869

Arun Kumar Garg
Director
DIN: 00178582

Madhav Bharat Bhushan
Director
DIN: 08213574

Anil Kumar Gami
Director
DIN: 10602810

Vibhor Agarwal
Director
DIN: 08200334

Atul Bhargava
Director
DIN: 01663017

Baldev Garg
Company Secretary and Compliance Officer

Date: 02/06/2025
Place: Delhi