

<b>General information about company</b>	
Scrip code	511501
NSE Symbol	NOTLISTED
MSEI Symbol	NOTLISTED
ISIN*	INE900A01013
Name of company	BHARAT BHUSHAN FINANCE & COMMODITYBROKERS LIMITED
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	30-10-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-10-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Dealing in Shares and Securities
Start date and time of board meeting	30-10-2023 16:45
End date and time of board meeting	30-10-2023 17:10
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<b>Financial Results – NBFC</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations		
(i)	Interest Income	2.7	4.95
(ii)	Dividend Income	8.29	11.78
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	10.15	19.33
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
<b>(ix)</b>	<b>Other revenue from operations</b>		
1	Net Gain on Derivative	-2.34	-1
	<b>Total other revenue from operations</b>	<b>-2.34</b>	<b>-1</b>
	<b>Total Revenue From Operations</b>	<b>18.8</b>	<b>35.06</b>
	Other income	0	0
	<b>Total income</b>	<b>18.8</b>	<b>35.06</b>
<b>2</b>	<b>Expenses</b>		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	5.1	10.23
	Finance costs	0	0
	Depreciation, depletion and amortisation expense	0.11	0.22
	Fees and commission expense	0	0
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
<b>(f)</b>	<b>Other expenses</b>		
1	Other Expenses	3.53	9.42
	<b>Total other expenses</b>	<b>3.53</b>	<b>9.42</b>
	<b>Total expenses</b>	<b>8.74</b>	<b>19.87</b>

<b>Financial Results – NBFC</b>			
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<b>3</b>	<b>Total profit before exceptional items and tax</b>	10.06	15.19
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	10.06	15.19
<b>7</b>	<b>Tax expense</b>		
8	Current tax	2.39	3.62
9	Deferred tax	0.73	0.73
<b>10</b>	<b>Total tax expenses</b>	3.12	4.35
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	6.94	10.84
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	6.94	10.84

<b>Other comprehensive income net of taxes</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-07-2023	01-04-2023
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<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	Net gain/(loss) on equity instruments through OCI	101.46	257.67
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	101.46	257.67
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>		
		29.47	29.47
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
<b>4</b>	<b>Income tax relating to items that will be reclassified to profit or loss</b>		
<b>5</b>	<b>Total Other comprehensive income</b>	71.99	228.2

<b>Financial Results – NBFC</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	78.93	239.04
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	338.04	338.04
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings per share from continuing operations	0.21	0.32
	Diluted earnings per share from continuing operations	0.21	0.32
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings per share</b>	0.21	0.32
	<b>Diluted earnings per share</b>	0.21	0.32
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

**Text Block**

Textual Information(1)

The above un-audited Financial Results for the six months ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 30, 2023.

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.

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.

Previous Period/year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable with the current period/year.

<b>Statement of Asset and Liabilities</b>		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		30-09-2023
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	<b>Assets</b>	
<b>1</b>	<b>Financial Asset</b>	
	Cash and cash equivalents	8.03
	Bank Balance other than (a) above	14.2
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	0
	(II) Other Receivables	0
	Loans	0
	Investments	2226.53
	Other Financial assets	29.3
<b>2</b>	<b>Non Financial Asset</b>	
	Inventories	0
	Current tax assets (Net)	0
	Deferred tax Assets (Net)	0
	Investment Property	0
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	0.75
	Capital work-in-progress	0
	Intangible assets under development	0
	Goodwill	0
	Other Intangible assets	0
	Other non-financial assets (to be specified)	8.5
	<b>Total assets</b>	<b>2287.31</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	338.04
	Other equity	1827.18
	<b>Total equity attributable to owners of parent</b>	<b>2165.22</b>
	Non controlling interest	
	<b>Total equity</b>	<b>2165.22</b>
<b>2</b>	<b>Liabilities</b>	
<b>2.1</b>	<b>Financial Liabilities</b>	
(a)	Derivative financial instruments	0
(b)	Payables	0
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
(C)	Debt Securities	0

(d)	Borrowings (Other than Debt Securities)	0
(e)	Deposits	0
(f)	Subordinated Liabilities	0
(g)	Other financial liabilities	15.41
<b>2.2</b>	<b>Non-Financial Liabilities</b>	
(a)	Current tax liabilities (Net)	2.18
(b)	Provisions	0.89
(C )	Deferred tax liabilities (Net)	101.89
(d)	Other non-financial liabilities	1.72
	<b>Total liabilities</b>	122.09
	<b>Total equity and liabilities</b>	2287.31



<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>		
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-07-2023	01-04-2023
Date of end of reporting period	30-09-2023	30-09-2023
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>	
	<b>(net sale/income from each segment should be disclosed)</b>	
	<b>Total Segment Revenue</b>	
	<b>Less: Inter segment revenue</b>	
	<b>Revenue from operations</b>	
<b>2</b>	<b>Segment Result</b>	
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>	
	<b>Total Profit before tax</b>	
	<b>i. Finance cost</b>	
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	
	<b>Profit before tax</b>	
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>	
	<b>Segment Asset</b>	
	<b>Total Segment Asset</b>	
	<b>Un-allocable Assets</b>	
	<b>Net Segment Asset</b>	
<b>4</b>	<b>Segment Liabilities</b>	
	<b>Segment Liabilities</b>	
	<b>Total Segment Liabilities</b>	
	<b>Un-allocable Liabilities</b>	
	<b>Net Segment Liabilities</b>	
	<b>Disclosure of notes on segments</b>	

<b>Cash flow statement, indirect</b>		
Particulars		6 months ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2023
<b>B</b>	Date of end of reporting period	30-09-2023
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	15.19
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	38.7
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-6.98
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.22
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-0.48
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	11.78
	Adjustments for interest income	4.95
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-19.33
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-2.04
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	-6.64
	<b>Net cash flows from (used in) operations</b>	8.55
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-1.43
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	9.98
	<b>Cash flows from used in investing activities</b>	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	121.73
Purchase of investment property	125.57
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	11.78
Interest received	4.94
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) investing activities</b>	<b>12.88</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	20.28
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) financing activities</b>	<b>-20.28</b>

	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	2.58
	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	2.58
	Cash and cash equivalents cash flow statement at beginning of period	5.45
	<b>Cash and cash equivalents cash flow statement at end of period</b>	8.03

