



# BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LTD.

(Corporate Identity Number : L67120DL1992PLC049038)

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

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

Website : www.bbinvestments.in

Ref: BBFCBL/BSE/2025-26

January 28, 2026

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

**Scrip Code: 511501**

**Sub: Outcome of the Board Meeting pursuant to the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Dear Sir/Ma'am,**

Pursuant to Regulation 30, 33, 42 and 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the 05/2025-26 Meeting of the Board of Directors of the Company held on today i.e. Wednesday, January 28, 2026 at the registered office of the Company situated at 503, Rohit House 3, Tolstoy Marg, Connaught Place, New Delhi- 110001. The Board has, *inter-alia*, considered and approved the following:

1. Unaudited Financial Results for the quarter/nine months ended on December 31, 2025. A copy of the Unaudited Financial Results and Limited Review Report for the quarter/nine months ended on December 31, 2025 is attached herewith.

The meeting of the Board of Directors held today commenced at 04:45 P.M. and concluded at 06:00 P.M.

This is for your information and records please.

Thanking you,  
Yours truly,

**For and on behalf of**  
**Bharat Bhushan Finance & Commodity Brokers Limited**

**Abhay Panchal**  
**Company Secretary and Compliance Officer**  
**M. No.: A76192**

**BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LTD.**  
CIN-L67120DL1992PLC049038, Tel No: 011-49800900 Fax: 011-49800933  
Email: commodities@bharatbhushan.com, Website:www.bbinvestments.in

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

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue from operations						
a) Interest Income	2.32	1.39	1.51	6.03	6.75	8.72
b) Dividend Income	1.96	15.51	1.98	20.22	21.33	28.21
c) Net gain on fair value changes	10.14	-1.59	-6.93	63.27	19.68	-4.82
d) Net gain on Derivative	0.10	5.59	4.75	4.50	-4.66	-2.77
<b>Total</b>	<b>14.52</b>	<b>20.90</b>	<b>1.31</b>	<b>94.02</b>	<b>43.10</b>	<b>29.34</b>
2. Other Income	0.00	0.08	0.00	0.08	0.00	0.00
3. <b>Total Income (1+2)</b>	<b>14.52</b>	<b>20.98</b>	<b>1.31</b>	<b>94.10</b>	<b>43.10</b>	<b>29.34</b>
4. Expenses						
a) Finance Costs	-	-	-	-	-	-
b) Employee benefit expense	7.11	6.30	6.92	19.24	17.63	23.98
c) Depreciation and amortisation expense	0.00	-0.07	0.11	0.03	0.30	0.16
d) Other expenses	4.14	4.78	9.00	15.60	17.41	18.90
<b>Total Expense (4)</b>	<b>11.25</b>	<b>11.01</b>	<b>16.03</b>	<b>34.87</b>	<b>35.34</b>	<b>43.04</b>
5. Profit before tax (3-4)	3.27	9.97	-14.72	59.23	7.76	-13.70
6. Tax Expense						
a) Current tax	0.90	3.22	-2.91	5.47	2.02	2.02
b) Deferred tax	-1.78	0.25	-	1.72	-	-2.75
Total tax expense	-0.88	3.47	-2.91	7.19	2.02	-0.74
7. Profit/(Loss) for the period/year (5-6)	4.15	6.50	-11.81	52.04	5.74	-12.96
8. Other comprehensive income						
a) Items that will not be reclassified to Profit or Loss						
- Remeasurement gain/(loss) on defined benefit plans	0.00	0.00	0.00	0.00	0.00	-0.31
- Net gain/(loss) on equity instruments through OCI	151.74	-79.75	-167.74	261.42	89.82	12.74
b) Income tax relating to items that will not be reclassified to P	-15.18	7.94	19.19	-26.14	-10.27	-19.32
Total other comprehensive income (8)	136.56	-71.81	-148.55	235.28	79.55	-6.89
9. <b>Total Comprehensive income for the period (7+8)</b>	<b>140.71</b>	<b>-65.31</b>	<b>-160.36</b>	<b>287.32</b>	<b>85.29</b>	<b>-19.85</b>
10. Paid-up equity share capital (Rs. 10/- per share)	676.08	676.08	338.04	676.08	338.04	338.04
11. Earnings per Share (EPS)- not annualised (Rs.)						
a) Basic	0.06	0.10	-0.35	0.77	0.17	-0.38
b) Diluted	0.06	0.10	-0.35	0.85	0.17	-0.38

See accompanying notes to financial results



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## BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LTD.

CIN-L67120DL1992PLC049038, Tel No: 011-49800900 Fax: 011-49800933

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### Notes:

1. The above un-audited Financial Results for the quarter / nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 28, 2026.
2. 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.
3. 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.
4. The Government of India has consolidated 29 existing labour legislations into four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, which have been made effective from 21st November 2025. While the supporting Central and State rules under these Labour Codes are yet to be fully notified, the Ministry of Labour and Employment has issued draft rules and FAQs to facilitate assessment of the impact. The Company is assessing for the incremental impact arising from these changes and monitoring further developments, including notification of the final rules and clarifications, and will provide appropriate accounting impact in the fourth quarter, if any, as and when required.
5. Previous Period/year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable with the current period/year.

### ON BEHALF OF THE BOARD OF DIRECTORS



Vijay Bhushan

Director

DIN: 00002421



Place: New Delhi

Date 28.01.2026

**Independent Auditor's Review Report on the Quarterly and year to date Unaudited Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:**

**To**  
**The Board of Directors of**  
**BHARAT BHUSHAN FINANCE & COMMODITY BROKERS LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of Bharat Bhushan Finance & Commodity Brokers Limited ('the Company') for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 ('the statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015, as amended ("the Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR G C AGARWAL & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.: 017851N

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

Place: New Delhi

Dated: 28.01.2026

UDIN: 26083820QRFQHL1595