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BHARAT BHUSHAN
SINCE 1954

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/2026-27 **November 02, 2026**

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
25th 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 03/2026-27 Meeting of the Board of Directors of the Company held on today i.e. Monday, November 02, 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 and half year ended on September 30, 2026 along with Statement of Assets & Liabilities and Cash Flow Statement. A copy of the Unaudited Financial Results and Limited Review Report for the quarter and half year ended on September 30, 2026 is attached herewith.

The meeting of the Board of Directors held today commenced at 04:30 P.M. and concluded at 5:20 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
Digitally signed by Abhay Panchal
Date: 2026.11.02 17:29:32 +05'30'

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

G.C.AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

240,Ghalib Apartments,
Parwana Road,
Pitampura, Delhi-110034
Phone : 9873342220
E-mail : ca_gca@yahoo.co.in

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 September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 ('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 & Associates Chartered Accountants DELHI

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

Place: New Delhi
Dated: 02.11.2026
UDIN: 26083820HCVVZR1283

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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/ SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

	Particulars	Quarter ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Revenue from operations**						
	a) Interest Income	2.23	2.19	1.39	4.42	3.71	8.19
	b) Dividend Income	13.21	3.67	15.51	16.88	18.26	27.30
	c) Net gain on fair value changes	20.34	73.07	-1.59	93.41	53.13	35.66
	d) Net gain on Derivative	3.63	3.09	5.59	6.72	4.40	1.65
	Total	39.41	82.02	20.90	121.43	79.50	72.80
2.	**Other Income**	0.00	0.00	0.08	0.00	0.08	0.09
3.	**Total Income (1+2)**	39.41	82.02	20.98	121.43	79.58	72.89
4.	**Expenses**						
	a) Employee benefit expense	6.71	6.42	6.30	13.13	12.13	26.35
	b) Depreciation and amortisation expense	0.21	0.20	-0.07	0.41	0.03	0.05
	c) Other expenses	8.51	6.85	4.78	15.36	11.46	27.54
	d) Contingent provision against Standard Assets	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expense (4)	15.43	13.47	11.01	28.90	23.62	53.94
5.	**Profit before tax (3-4)**	23.98	68.55	9.97	92.53	55.96	18.95
6.	**Tax Expense**						
	a) Current tax	14.18	1.72	3.22	15.90	4.57	12.48
	b) Deferred tax	-2.52	5.13	0.25	2.61	3.50	-2.24
	Total tax expense	11.66	6.85	3.47	18.51	8.07	10.24
7.	**Profit/ (loss) for the period/ year (5-6)**	12.32	61.70	6.50	74.02	47.89	8.71
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	-0.84
	- Net gain/(loss) on equity instruments through OCI	-104.79	168.97	-79.75	64.18	109.68	-42.17
	(b) Income tax	10.49	-16.90	7.94	-6.41	-10.96	12.41
	Total other	-94.30	152.07	-71.81	57.77	98.72	-30.60
9.	**Total Comprehensive income for the period (7+8)**	-81.98	213.77	-65.31	131.79	146.61	-21.89
10.	Paid-up equity share capital (Rs. 10/- per share)	676.08	676.08	676.08	676.08	676.08	676.08
11.	Earnings per Share (EPS)- not anualised (Rs.)						
	a) Basic	0.18	0.91	0.10	1.09	0.71	0.13
	b) Diluted	0.18	0.91	0.10	1.09	0.71	0.14

See accompanying notes to financial results



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Notes:

1 Statement of Unudited Standalone Assets and Liabilities as at 30th September, 2026 **(Rs. In Lakhs)**

		As at 30-Sep-2026	As at 31-Mar-2026
		Un-Audited	Audited
I.	**ASSETS**		
	Financial Assets		
	a. Cash and cash equivalents	20.20	3.86
	b. Bank Balance other than (a) above	9.30	9.30
	c. Investments	2,660.76	2,716.58
	d. Other Financial Assets	20.31	20.61
	Non-Financial Assets		
	a. Current tax assets (Net)	-5.22	8.36
	b. Property, Plant and Equipment	169.33	2.81
	c. Other non -financial assets	12.67	6.02
	TOTAL ASSETS	**2,887.34**	**2,767.55**
II.	**LIABILITIES AND EQUITY**		
	LIABILITIES		
	Financial Liabilities		
	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	-	-
	(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	13.99	10.37
	Non-Financial Liabilities		
	a. Deferred tax liabilities (Net)	137.33	128.30
	b. Provisions	1.76	1.76
	c. Other non-financial liabilities	2.50	0.11
	Equity		
	a. Equity Share Capital	676.08	676.08
	b. Other Equity	2,055.68	1,950.92
	TOTAL LIABILITIES AND EQUITY	**2,887.34**	**2,767.55**

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

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2 Cash Flow Statement for the Period ended Sep 30, 2026 (Rs. In Lakhs)

	Particulars	Six Months Ended 30.09.2026 (Unaudited)	Year Ended 31.03.2026 (Audited)
A.	Cash Flow from Operating Activities		
	Profit before tax	92.53	18.95
	Adjustments for:		
	Depreciation	0.41	0.05
	Interest income	-4.42	-8.19
	Net gain on fair value changes	-91.34	-25.24
	Dividend income	-16.88	-27.30
	Cash generated form operation before working capital changes	**-19.70**	**-41.72**
	Working capital changes		
	Increase/ (decrease) in other financial assets	0.30	0.34
	Increase/ (decrease) in other non-financial assets	-6.65	1.00
	(Increase) /decrease in Trade payables	-	-
	(Increase) /decrease in other financial liabilities	-3.62	-0.01
	(Increase) /decrease in provisions	-	0.07
	(Increase) /decrease in other non financial liabilities	2.39	-
	Cash Flows before OCI and Tax	**-27.29**	**-40.32**
	Income tax paid	-2.31	-8.62
	Net cash flow from/ (used) in operating activities	**-29.60**	**-48.94**
B.	**Investing Activities**		
	Purchase of Investments measured at FVTPL	-228.05	-568.45
	Proceeds from Sale of Investments measured at FVTPL	484.54	303.44
	Purchase of Investments measured at FVTOCI	-54.78	-137.03
	Proceeds from Sale of Investments measured at FVTOCI	16.87	126.71
	Purchase of Fixed Assets	-166.91	-2.45
	Interest received	4.42	8.19
	Dividend received	16.88	27.30
	Net cash flow from/ (used in) investing activities	**72.97**	**-242.30**
C.	**Financing Activities**		
	Dividend Paid*	-27.04	-20.28
	Issue of Share Capital	-	310.71
	Net cash flow from/ (used in) financing activities	**-27.04**	**290.43**
	Net change in cash and cash equivalents	**16.34**	**-0.83**
	Cash and cash equivalents at the beginning of the year	3.86	4.70
	Cash and cash equivalents at the end of the year	20.20	3.86

* Dividend amounting to Rs 0.40/- per equity share of Rs. 10/- each for financial year 2025-26 paid in current year (For previous year dividend amounting to Rs 0.60/- per equity share of Rs10/-)



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3 The above Unaudited Financial Results for the six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 02, 2026.

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 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.

6 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: November 02, 2026

ON BEHALF OF BOARD OF DIRECTORS

V Bhushan

Vijay Bhushan
Director
DIN: 00002421

Bharat Bhushan Finance & Commodity Brokers Ltd. New Delhi.