

Integrated Filing (Finance) Ind AS

BN HOLDINGS LIMITED

General Information

Scrip code*	526125	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE00HZ01011	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	07-08-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-08-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Single Reporting as defined in Ind AS 108 is not applicable	
Start date of board meeting	07-08-2025	
Start time of board meeting	13:47:00	
End date of board meeting	07-08-2025	
End time of board meeting	13:54:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	true	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Inform

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Textual Information(1)	Not Applicable
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-04- 2025	01-04- 2025
Date of end of reporting period	30-06- 2025	30-06- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.	
1	Income	
	Revenue from operations	1,548.16 1,548.16
	Other income	0.00 0.00
	Total income	1,548.16 1,548.16
2	Expenses	
(a)	Cost of materials consumed	1,370.64 1,370.64
(b)	Purchases of stock-in-trade	0.00 0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00 0.00
(d)	Employee benefit expense	49.63 49.63
(e)	Finance costs	44.44 44.44
(f)	Depreciation, depletion and amortisation expense	0.07 0.07
(g)	Other Expenses	
1	Legal & Professional Fees	30.06 30.06
2	Office Maintenance Expenses	4.56 4.56
3	Listing Fees	3.80 3.80
4	Other Expenses	13.41 13.41
	Total other expenses	51.83 51.83
	Total expenses	1,516.61 1,516.61
	Total profit before exceptional items and tax	31.55 31.55
4	Exceptional items	0.00 0.00
5	Total profit before tax	31.55 31.55
6	Tax expense	
7	Current tax	0.00 0.00
8	Deferred tax	0.00 0.00
9	Total tax expenses	0.00 0.00
10	Net movement in regulatory deferral account balances related to profit or	0.00 0.00

	loss and the related deferred tax movement		
11	Net Profit Loss for the period from continuing operations	31.55	31.55
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	31.55	31.55
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	31.55	31.55
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	9,777.29	9,777.29
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.03	0.03
	Diluted earnings (loss) per share from continuing operations	0.08	0.08
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.03	0.03
	Diluted earnings (loss) per share from continuing and discontinued operations	0.08	0.08
24	Debt equity ratio		

25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

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Textual Information(1)	<p>Notes:</p> <ol style="list-style-type: none"> 1. The unaudited standalone financial results for the quarter ended June 30, 2025, have been reviewed by Audit Committee in their meeting held on August 07, 2025 and approved by the Board of Directors of the Company at its meeting held on August 07, 2025. The Company confirms that its Statutory Auditors, M/s JSMG & Associates have issued limited review report with unmodified opinion on the Standalone financial results for the quarter ended June 30, 2025. 2. The standalone financial results have been prepared in accordance with the principle and procedures of Indian Accounting Standards ("IND AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013. All amounts included in the Standalone financial results (including notes) are reported in lacs of Indian rupees (in lacs) except share and per share data, unless otherwise stated. 3. Diluted EPS has been calculated after considering the 60 convertible bonds issued on 27.06.2024. Diluted EPS has been calculated in accordance with principle and procedure of Indian Accounting Standard - 33("IND AS - 33"). 4. The figures of the quarter ended March 31, 2025 are the balancing figures between the audited figures for the financial year ended March 31, 2025 and the published unaudited figures for the nine months ended December 31, 2024. 5. Segment Reporting as defined in Ind AS 108 is not applicable. 6. The company has received 0 (Zero) Complaints from investors during the quarter ended June 30, 2025. As on June 30, 2025 the company has no outstanding investor complaint. 7. The Unaudited financial results of the Company for the quarter ended June 30, 2025 are also available on the Company's website (www.bn-holdings.com) and on the website of BSE Limited (www.bseindia.com) 8. Figures for the previous period have been regrouped wherever necessary to confirm the current period classification.
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Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-04- 2025	01-04- 2025
Date of end of reporting period	30-06- 2025	30-06- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	0.00	0.00

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results		false	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	JSMG & ASSOCIATES	true	30-04-2026

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

	Amount in (Lakhs)
Mode of Fund Raising	Others
Description of mode of fund raising (Applicable in case of others is selected)	Private Placement
Date of Raising Funds	30-05-2025
Amount Raised	0.00
Report filed for Quarter ended	30-06-2025
Monitoring Agency	false
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	NA

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Overseas Investment in wholly-owned subsidiary	NA	0.00	0.00	0.00	0.00	Textual Information(1)

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Textual Information(1)	<p>Notes:</p> <ol style="list-style-type: none">1. During the quarter ended March 31, 2025, the Company has allotted 17934782 equity shares upon conversion of warrants issued on August 18, 2023 under preferential Allotment.2. Out of 340 FCCB allotted on June 27, 2024, in the quarter ended December 31, 2024, the Board approved conversion of 3 FCCBs. Subsequently, during the quarter ended March 31, 2025, the Board approved conversion of the 337 FCCBs. As on date of report there are outstanding 60 FCCBs.
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Signatory Details

Name of signatory	REETIKA MAHENDRA
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	07-08-2025