

Integrated Filing (Finance) Ind AS

BN AGROCHEM LIMITED(FORMERLY 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	13-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third 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	Unaudited
Segment Reporting	Single segment
Description of single segment	Segment Reporting as defined in IND AS 108 is not applicable
Start date of board meeting	13-02-2026
Start time of board meeting	14:45:00
End date of board meeting	13-02-2026
End time of board meeting	15:18:00
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?	false
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false
	Textual Information(1)

Text Block

Textual Information(1)	There is no default of loans and the company has not issued any debt security
--	---

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	01-10- 2025	01-04- 2025
Date of end of reporting period	31-12- 2025	31-12- 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	6,878.58 15,264.16
	Other income	0.00 0.00
	Total income	6,878.58 15,264.16
2	Expenses	
(a)	Cost of materials consumed	6,583.63 14,433.15
(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	36.21 120.23
(e)	Finance costs	46.30 140.42
(f)	Depreciation, depletion and amortisation expense	0.07 0.22
(g)	Other Expenses	
1	Legal & Professional fees	4.03 58.10
2	Office Maintenance Expenses	3.39 10.77
3	Listing Fees	5.14 16.94
4	Others	99.96 302.88
	Total other expenses	112.52 388.69
	Total expenses	6,778.73 15,082.71
3	Total profit before exceptional items and tax	
	99.85	181.45
4	Exceptional items	0.00 0.00
5	Total profit before tax	
	99.85	181.45
6	Tax expense	
7	Current tax	0.00 0.00
8	Deferred tax	25.09 (1,710.43)
9	Total tax expenses	
	25.09	(1,710.43)
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00 0.00
11	Net Profit Loss for the period from continuing operations	
	74.76	1,891.88
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	74.76	1,891.88
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	74.76	1,891.88
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	0.08	1.93
	Diluted earnings (loss) per share from continuing operations	0.08	1.93
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	0.08	1.93
	Diluted earnings (loss) per share from continuing and discontinued operations	0.08	1.93
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)	

Text Block

Textual Information(1)	<p>1.The unaudited standalone financial results for Third quarter and Nine Months ended December 31, 2025, have been reviewed by Audit Committee and approved by the Board of Directors of the Company at their meeting held on February 13, 2026 respectively. 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 Third quarter and Nine Months ended December 31, 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.Segment Reporting as defined in Ind AS 108 is not applicable. ' 5.The company has received 2 (Two) Complaints from investors during third quarter ended Dec 31, 2025. As on Dec 31, 2025 the company has 1(one) outstanding investor complaint. ' 6.The Unaudited financial results of the Company for Third quarter and Nine Month ended December 31, 2025 are also available on the Company's website (www.bn-holdings.com) and on the website of BSE Limited (www.bseindia.com) ' 7.Figures for the previous period have been regrouped wherever necessary to confirm the current period classification. '</p>
--	---

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	01-10- 2025	01-04- 2025
Date of end of reporting period	31-12- 2025	31-12- 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		true	
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 and Associates	true	30-04-2026

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor Comment on (i) and (ii) above
No records available							

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
No records available							