

Date: October 07, 2024

To,
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400001

Scrip Code: 526125

ISIN: INE00HZ01011

Reference: Outcome of Board Meeting and Financial Results dated 12.08.2024-Submission of Un-audited Standalone & Consolidated Financial Results for the quarter ended 30.06.2024.

Subject: Rectification/correction in Un-audited Consolidated Financial Results for the quarter ended June 30, 2024.

Dear Sir/Madam

The Company has received the communication from BSE on 30.09.2024 on its Dashboard, regarding discrepancy in the 'Total Comprehensive Income' mention under Un-audited Consolidated Financial Results submitted by the company for the quarter ended 30.06.2024.

In this regard, we would like to inform that there was an inadvertent clerical/ totalling error whereby inadvertently the 'Total Comprehensive Income' was mentioned as INR (10.07) (in lakhs) instead of INR (202.09) (in lakhs) in the Un-audited Consolidated Financial Results submitted by the Company on August 12, 2024 for the quarter ended June 30,2024.

It is pertinent to mention here that due to such rectification/correction there is no impact on the revenue and profit figures of the company. Further, we would like to emphasize that this error was an inadvertent and unintentional clerical error and does not reflect any misinformation about Company.

In view of the above and as advised by exchange we are filing rectified set of Un-audited Consolidated financial result for the quarter ended June 30, 2024.

Further, the remaining Board Outcome and other relevant annexures remain unchanged.

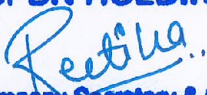
The aforesaid information is also available on the website of the Company www.bn-holdings.com.

This is for your information and records.

Thanking you,

Yours faithfully,

For BN HOLDINGS LIMITED
For BN HOLDINGS LIMITED



Company Secretary & Compliance Officer
Reetika Mahendra

Company Secretary and Compliance Officer

BN HOLDINGS LIMITED
(FORMERLY ARIHANT TOURNESOL LIMITED)

REGD. OFFICE: 217, Adani Inspire-BKC, G Block, BKC Main Road, Bandra Kurla Complex,
Bandra East, Mumbai, Maharashtra - 400051

CIN: L15315MH1991PLC326590

T: +91 22 69123200 | E: contact@bn-holdings.com | W: www.bn-holdings.com

BN HOLDINGS LIMITED

(FORMERLY ARIHANT TOURNESOL LIMITED)

CIN : L15315MH1991PLC326590

Regd. Office : 217 Adani, Inspire-BKC, Situated G Block, BKC Main Road, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra 400051

Corporate Address : 1st Floor, BN Corporate Park, Plot No. 18, Noida 135, Gautam Buddha Nagar, Uttar Pradesh -201304

Tel : Tel:-022-69123200 Mobile +91 9958822310 : Website : www.bn-holdings.com : Email: corporate@bn-holdings.com

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024*(Rs. in Lacs)*

S. No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Un-Audited	Audited	Unaudited	Audited
1	Income				
a	Revenue from Operations	-	708.80	-	708.80
b	Other Income	10.41	-	-	-
	Total Income	10.41	708.80	-	708.80
2	Expenses				
a	Cost of Material Consumed, Construction & Other Related Project Cost	-	697.36	-	697.36
b	Change in Inventories of Finished Goods, Project in Progress	-	-	-	-
c	Employee benefits expense	63.67	62.46	3.08	182.43
d	Finance cost	124.74	0.70	-	0.70
e	Depreciation and amortisation expense	1.48	-	-	-
f	Other expenses	43.94	39.11	27.20	140.80
	Total expenses	233.83	799.64	30.27	1,021.30
3	Profit before share or profit/(loss) of associates, exceptional items and tax	(223.42)	(90.84)	(30.27)	(312.50)
4	Share of profit of Associate	-	-	-	-
5	Profit/(Loss) from operations before exceptional items (3-4)	(223.42)	(90.84)	(30.27)	(312.50)
6	Exceptional Items	-	-	3.94	-
7	Profit/(Loss) from operations before extraordinary items and tax(5-6)	(223.42)	(90.84)	(34.22)	(312.50)
8	Extra-ordinary items	-	-	-	-
9	Profit/(Loss) before tax (7-8)	(223.42)	(90.84)	(34.22)	(312.50)
10	Tax expense				
a	Current tax	-	-	-	-
b	Deferred tax	-31.40	-	-	-
c	Adjustment of Tax related to earlier period/years	-	-	-	-
	Total Tax Expenses	(31.40)	-	-	-
11	Net Profit/(Loss) after tax for the period (9-10)	(192.02)	(90.84)	(34.22)	(312.50)
12	Other Comprehensive Income/ (Loss)				
a	Items that will not be reclassified to profit or loss(net of tax)	-	-	-	-
b	Items that will be reclassified to profit or loss	(10.07)	(0.14)	-	(0.14)
	Other Comprehensive Income for the period (net of the tax)	(10.07)	(0.14)	-	(0.14)

13	Total comprehensive income for the period	(202.09)	(90.98)	(34.22)	(312.63)
14	Paid-up equity share capital (Face Value of Rs. 10/- each)	989.83	989.83	989.83	989.83
15	Other Equity	5,915.18	6,117.27	(1,079.32)	6,117.27
16(a)	Earnings per share (of Rs 10/- each) (for continuing and discontinued operations before extraordinary items) (Not annualised) :				
	Basic (Rs.)	(1.94)	(0.92)	(0.35)	(3.16)
	Diluted (Rs.)	(0.17)	(0.60)	(0.35)	(2.06)
16(b)	Earnings per share (of Rs 10/- each) (for continuing and discontinued operations after extraordinary items) (Not annualised) :				
	Basic (Rs.)	(1.94)	(0.92)	(0.35)	(3.16)
	Diluted (Rs.)	(0.17)	(0.60)	(0.35)	(2.06)

Notes:

- 1 The un-audited Consolidated financial results for the quarter ended June 30, 2024, have been reviewed by Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 12, 2024. The Company confirms that its Statutory Auditors, M/s JSMG & Associates have issued Limited review report with unmodified opinion on the Consolidated financial results for the quarter ended June 30, 2024.
- 2 The Consolidated 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 Consolidated 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 weighted average number of 17934782 Compulsory Convertible Share Warrants issued on 18.08.2023 at a price of Rs. 46/- per share and 400 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, 2024 are the balancing figures between the audited figures for the financial year ended March 31, 2024 and the published audited figures for the nine months ended December 31, 2023.
- 5 Segment Reporting as defined in Ind AS 108 is not applicable.
- 6 The company has received 1(one) Complaints from investors during the quarter ended June 30, 2024 and the same was duly resolved during the quarter. As on June 30, 2024 the company has no outstanding investor complaint.
- 7 The unaudited financial results of the Company for the quarter ended June 30, 2024 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.
- 9 As on June 23, the company does not have any subsidiary therefore the standalone financial figures are provided in the consolidated table.

Date: August 12, 2024
Place: Mumbai



For and Behalf of
BN HOLDINGS LIMITED

Anubhav Agarwal
Managing Director
DIN:02809290



JSMG & Associates

Chartered Accountants

Ph. 9456942089

C- 101, Old DLF Colony, Gurugram-122001

Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of BN Holdings Ltd. for the Quarter ended 30.06.2024 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended

TO,
THE BOARD OF DIRECTORS,
BN Holdings Limited
(Formerly known as Arihant Tournesol Limited)
217, Adani Inspire – BKC, G Block, BNC Main Road,
Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra - 400051.

[CIN: L15315MH1991PLC326590]

We have reviewed the accompanying statement of unaudited Consolidated financial results of BN Holdings Ltd. (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the ("Group")) for the quarter ended 30.06.2024 (the "Statement"). The Statement has been prepared by the Parent pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations 2015"), as amended.

This statement which is the responsibility of the Parent's Management and approved by the Parent'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 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain



assurance that we could become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

This Statement includes the results of the following group entities:-

BN Holdings Ltd. (the "Parent")

BN Holdings Europe Ltd.(Foreign Subsidiary)

BN Holdings Singapore PTE Ltd. (Foreign Subsidiary)

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act,2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JSMG & Associates

Chartered Accountants

ICAI Firm Registration Number: 025006C

CA Shruti Goyal

Partner

Membership No.: 428276

Place: AGRA

Date: 12/08/2024

UDIN: 24428276 Bk 6QDH5143

