

# BN HOLDINGS LIMITED

(FORMERLY ARIHANTTOURNESOLLIMITED)

CIN No: 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, B.N. CORPORATE PARK, PLOT NO. 18, NOIDA -135, GAUTAM BUDDHA NAGAR, UTTAR PRADESH-201304.

Ph: 022-69123200; Mb.: +91 9958822310 | W:-www.arihanttournesol.com|E:corporate@bn-holdings.com

14<sup>th</sup> August, 2023

To,  
BSE Limited.  
Corporate Relation Department,  
PhirozeJeejeebhoy Towers, Dalal  
Street, Mumbai - 400001. Maharashtra,  
India.

Scrip Code: 526125

ISIN: INE00HZ01011

Dear Sir/Madam,

**Sub: Submission of Un-audited Standalone Financial Results of the Company for the first quarter ended 30<sup>th</sup> June, 2023 and Outcome of Board Meeting**

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) 2015, as amended ("SEBI Listing Regulations"), this is to inform you that the meeting of the Board of Directors of the company held today i.e. August 14, 2023 through video conferencing and the Board has, inter-alia consider and approved the following decisions:-

- 1) Un-audited Standalone Financial Results of the Company for the first quarter ended 30<sup>th</sup> June 2023.
- 2) Limited Review Report on Un-audited Standalone Financial Results of the Company for first quarter ended 30<sup>th</sup> June 2023.

Copies of the said Un-audited Standalone Financial Results for the first quarter ended 30<sup>th</sup> June 2023 along with Limited Review Report are enclosed herewith, for your information and record.

The above matters have been duly approved by the Board of Directors at their meeting which commenced on 12:30 PM and concluded at 1:00PM


We request you to take the above documents on record.

Thanking You

Yours faithfully

For BN HOLDINGS LIMITED

**For BN HOLDINGS LIMITED**

  
Company Secretary & Compliance Officer

REETIKA MAHENDRA

COMPANY SECRETARY AND COMPLIANCE OFFICER

[M.NO. A48493]

**BN HOLDINGS LIMITED**  
(FORMERLY ARIHANT TOURNESOL LIMITED)  
CIN No: 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. 1B, NOIDA-135, GAUTAM BUDDHA NAGAR, UTTAR PRADESH (PIN 201304)  
Tel: 022-69123200 Mobile +91 9958822330 Website : www.arhantournesol.com | Email: corporate@bn-holdings.com

**Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June 2023**

(Rs. In Lacs)

Sr. no.	Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
	<b>Income</b>				
1	Revenue from operations	-	-	-	-
2	Other income	-	0.08	-	0.08
3	<b>Total Income (1+2)</b>	-	0.08	-	0.08
4	<b>Expenses</b>				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d)	Employee benefit expense	3.07	1.70	2.28	8.82
(e)	Finance costs	-	1.85	-	1.86
(f)	Depreciation and amortisation expense	-	-	-	-
(g)	Other Expenses	27.21	5.29	0.50	11.49
	<b>Total expenses(4)</b>	<b>30.28</b>	<b>8.84</b>	<b>2.78</b>	<b>22.17</b>
5	<b>Profit/(Loss) Before exceptional and extraordinary items and tax (3-4)</b>	<b>(30.28)</b>	<b>(8.76)</b>	<b>(2.78)</b>	<b>(22.09)</b>
6	Exceptional items	3.94	-	-	14.88
7	<b>Profit before extraordinary items and tax(5-6)</b>	<b>(34.22)</b>	<b>(8.76)</b>	<b>(2.78)</b>	<b>(36.97)</b>
8	Extraordinary items	-	-	-	-
9	<b>Profit/(Loss) before tax(7-8)</b>	<b>(34.22)</b>	<b>(8.76)</b>	<b>(2.78)</b>	<b>(36.97)</b>
10	<b>Tax Expense</b>				
(a)	Current tax	-	-	-	-
(b)	Deferred tax	-	-	-	-
(c)	(Short )/Excess Provis on for income tax	-	-	-	-
	<b>Total Tax Expense (10)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Net Profit/( Loss) after tax for the period (9-10)</b>	<b>(34.22)</b>	<b>(8.76)</b>	<b>(2.78)</b>	<b>(36.97)</b>
12	<b>Other Comprehensive Income</b>				
(a)	Items that will not be reclassified subsequently to Profit or loss (Net of Tax )	-	-	-	-
(b)	Items that will be reclassified subsequently to Profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income net of taxes(12)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Total Comprehensive Income for the period(Net of tax )</b>	<b>(34.22)</b>	<b>(8.76)</b>	<b>(2.78)</b>	<b>(36.97)</b>
14	<b>Paid up Equity Share Capital (Face value per share Rs 10)</b>	<b>989.83</b>	<b>989.83</b>	<b>989.83</b>	<b>989.83</b>
15	<b>Other Equity</b>				<b>(2,045.09)</b>
16	<b>Earnings per equity share</b>				
	Basic earnings/ (loss) per share	(0.35)	(0.09)	(0.03)	(0.37)
	Diluted earnings/ (loss) per share	(0.35)	(0.09)	(0.03)	(0.37)

**Notes:**

- The above results, as reviewed by the Audit Committee, were approved and taken on record by Board of Directors at their Meeting held on 14th August 2023.
- The above results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015
- Segment Reporting as defined in Ind AS 108 is not applicable.
- The Company has received 5 complaints from investors during the quarter ending 30th June, 2023 which were duly resolved by the company.
- The Figures have been regrouped and/or reorganised wherever considered necessary
- In line with Requirement of Regulation 47(2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 the results for the quarter ended 30th June, 2023 are available at the website of stock exchange i.e. www.bseindia.com and on website of the company i.e. www.arhantournesol.com

For R. B. Pandya & Associates  
Chartered Accountants  
Firm No. 124399W

R. B. Pandya  
Partner  
M. N. 053788  
Place : Mumbai  
Date : 14th August 2023



For and on behalf of the Board  
For BN Holdings Limited

Anubhav Agarwal  
Managing Director  
DIN 02805290  
Date: 14th August 2023



**R. B. PANDYA & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**FRN NO.124399W**

308, Venkatesh Chambers, Behind Khadi Emporium,  
Ghanshyam Talwatkar Marg, Fort, Mumbai - 400 001  
Tel.: +91 22 22070450 email: rbpassociates235@gmail.com

**RAJESH PANDYA** B.Com, L.L.B., F.C.A.  
**GEETA SINGH** B.Com, F.C.A.

**Limited Review Report on Quarterly Unaudited Standalone Financial Results of BN HOLDINGS LIMITED ( Formerly Arihant Tournesol Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

**To the Board of Directors,  
BN HOLDINGS LTD  
217, ADANI, INSPIRE-BKC,  
SITUATED G BLOCK, BKC MAIN ROAD,  
BANDRA KURLA COMPLEX,  
BANDRA EAST,  
MUMBAI,  
MAHARASHTRA, 400051**

We have reviewed the accompanying statement of unaudited standalone financial results of BN Holdings Limited (Formerly Arihant Tournesol Limited) ('the Company') for the quarter ended 30<sup>th</sup> June 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

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 Indian Accounting Standards 34 (Ind AS 34) "Interim Financial Reporting" prescribed under sec 133 of Companies Act 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these unaudited financial results based on our review.

We conducted our review 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 statement is 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.

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 thereunder 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 R. B. Pandya & Associates**  
**Chartered Accountants**  
**Firm Registration No : 124399W**

*R. B. Pandya*



**Rajesh B. Pandya**  
**Partner**  
**Membership no : 033788**  
**UDIN: 23033788 B&WPMN6 284**

**Place : Mumbai**  
**Date : 14<sup>th</sup> August, 2023**