

Part I

Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended on December 31, 2024

							Rs. In Lakhs
S.No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-12-2024 (Un-Audited)	30-09-2024 (Un-Audited)	31-12-2023 (Un-Audited)	31-12-2024 (Un-Audited)	31-12-2023 (Un-Audited)	31-03-2024 (Audited)
	Income						
1	Revenue from Operations	11.95	760.34	1,312.01	1,678.68	2,608.57	2,740.53
	(i) Interest Income	17.35	26.56	22.71	61.59	72.97	102.72
	(ii) Dividend Income	2.98	7.46	2.55	10.64	7.11	7.54
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees and Commission Income	-	-	-	-	-	-
	(v) Net gain on fair value Changes	-	-	-	-	-	-
	(vi) Net gain on derecognition of financial instruments under amortised	-	-	-	-	-	-
	(vii) Sale of Products	357.81	446.74	1,061.34	1,266.17	2,078.54	2,296.54
	(viii) Sale of Services	-	-	-	-	-	-
	(ix) Net Gain from F&O	-366.19	279.58	225.41	340.28	449.95	333.73
	(x) Other Operating Revenue	-	-	-	-	-	-
2	Other Income	1.58	5.74	-	27.48	-	-
3	Total Income (1+2)	13.53	766.08	1,312.01	1,706.16	2,608.57	2,740.53
4	Expenses						
	a. Cost of material consumed	-	-	-	-	-	-
	b. Purchase of Stock -in -trade	669.31	745.26	1,021.47	2,056.12	2,511.70	2,790.25
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-209.38	-315.15	-33.83	-845.63	-461.25	-496.85
	d. Employee benefits expense	7.62	8.04	2.34	18.32	6.90	9.55
	e. Finance Costs	2.87	1.69	10.80	9.33	33.03	36.81
	f. Fees and Commission expense	-	-	-	-	-	-
	g. Depreciation, depletion and amortisation expense	-	-	-	-	-	-
	h. Net loss on fair value changes	-	-	-	-	-	-
	i. Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	j. Impairment on financial instruments	0.03	0.90	-	0.93	-	36.41
5	Other expenses	7.86	10.25	34.78	50.31	48.38	57.09
6	Total Expenses (4+5)	478.31	450.99	1,035.56	1,289.38	2,138.76	2,433.26
7	Profit/Loss before Exceptional and extraordinary items and tax (3-6)	-464.78	315.09	276.45	416.78	469.81	307.27
8	Exceptional Items	-	-	-	-	-	-
9	Profit/Loss before extraordinary items and tax (7+8)	-464.78	315.09	276.45	416.78	469.81	307.27
10	Extraordinary Items	-	-	-	-	-	-
11	Profit before Tax (9-10)	-464.78	315.09	276.45	416.78	469.81	307.27
12	Tax expenses						
	Current Tax	-	-	-	-	-	77.34
	Deferred Tax	-	-	-	-	-	-
	Previous Period	-	-	-	-	-	-
13	Net Profit for the period from continuing operations (11-12)	-464.78	315.09	276.45	416.78	469.81	229.93
14	Profit/loss from discontinuing operations	-	-	-	-	-	-
15	Tax expenses from discontinuing operations	-	-	-	-	-	-
16	Net Profit/loss from discontinuing operations (after tax)	-	-	-	-	-	-
17	Total Profit for the period (13+16)	-464.78	315.09	276.45	416.78	469.81	229.93
18	Other Comprehensive Income (OCI)						
	A) (i) Items that will not be reclassified to profit or loss						
	Fair value changes on equity instruments through other comprehensive income	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Sub Total (A)	-	-	-	-	-	-
	B) (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Sub Total (B)	-	-	-	-	-	-



	Other Comprehensive Income (A+B)	-	-	-	-	-	-
19	Total Comprehensive Income for the period (17+18)	-464.78	315.09	276.45	416.78	469.81	229.93
20	Paid up equity share capital (Face Value Rs. 10/- per share)	1,020.35	1,020.35	1,020.35	1,020.35	1,020.35	1,020.35
21	Reserve excluding Revaluation Reserves	-	-	-	-	-	435.84
22	Earning Per Share (EPS)(not annualised) In Rs.						
	-Basic	-4.56	3.09	2.71	4.08	4.60	2.25
	-Diluted						

Explanatory notes to the Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended December 31, 2024.

- The unaudited standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (referred to as 'Ind AS') - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). Any application guidance/ clarifications/ directions issued by Reserve Bank of India ('RBI') or other regulators are implemented as and when they are issued/ applicable.
- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on **Monday, February 10, 2025** subjected to the Limited review by Statutory Auditors pursuant to Regulation 33 of Listing Regulations as amended.
- The Reserve Bank of India has issued the Scale Based Regulation (SBR): A Revised Regulatory Framework for NBFCs (the "framework") vide circular No. RBI/2021-22/112DOR.CRE.REC.No.60/03.10.001/2021-22 on October 22, 2021 read with Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023 circular no. RBI/DoR/2023-24/106 DoR.FIN.REC.No.45/03.10.119/2023-24. The Framework categorizes NBFCs in Base layer (NBFC-BL), Middle Layer (NBFC-ML), Upper Layer, (NBFC-UL) and Top Layer (NBFC-TL). **The Company is classified under "Base Layer" pursuant to the framework.**
- The EPS has been computed in accordance with the Indian Accounting Standard.
- The Company's main business is dealing in shares, securities, Futures and Options. All other activities of the Company revolve around its main business. As such, there are no separate reportable operating segments as per IND AS 108- Operating Segments.
- The Company is involved in the business of investing in Shares, Futures and Options for its own account and as such has no customer base/interface at all; therefore there is no impact of Master Direction-Reserve Bank of India (Transfer of Loan Exposures) Directions, 2021 Issued by the Reserve Bank of India vide their notification no. RBI Notification No. RBI/DOR/2021-22/86. DOR.STR.REC.51/21.04.048/2021-22 dated September 24, 2021.
- The Company does not have any subsidiary/associate/joint venture company(ies), as on December 31, 2024.
- Provision for income-tax has not been made considering nature of business.
- Previous year/period figures have been regrouped/rearranged/reclassified, wherever considered necessary, to make them comparable.
- The above financial results are available on the website of the stock exchange www.bseindia.com and on the website of the company www.bfflin.com.

Date: February 10, 2025
Place: Jaipur

Khilnani
KHILNANI & ASSOCIATES
FRN 005776 C
CHARTERED ACCOUNTANTS

By the order of the Board of Director
For BFL Asset Finvest Limited



Mahendra Kumar Baid
Managing Director
DIN: 00009898



Khilnani & Associates

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Un-audited Standalone Quarterly and Nine Months ended Financial Results of BFL Asset Finvest Limited under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
BFL Asset Finvest Limited,
1, Tara Nagar, Ajmer Road,
Jaipur-302006 (Rajasthan)

Dear Sir(s),

1. We have reviewed the accompanying statement of Un-audited Financial Results of **BFL Asset Finvest Limited** for the Quarter and Nine Months ended on **December 31, 2024** being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations").

2. This Statement is the responsibility of the Company's Management and approved by the Board of Directors and has been approved by the Board of Directors and prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (IND AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Results based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Engagement to 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 Statement is 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. We have not performed an audit and 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 read with notes thereon, prepared in accordance with the applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with relevant Rules and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

DATE: FEBRUARY 10, 2025
PLACE: JAIPUR

FOR KHILNANI & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN NO.: 005776C

K. K. KHILNANI
PARTNER

M. NO.: 072736

UDIN: 25072736BMLFUS2631