

**BIJOY HANS LIMITED**

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CIN: L51909AS1985PLC002323

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

(Rs. In Lakh)

S No.	Particulars	Quarter Ended			Nine Month ended		Year ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	7.14	6.93	8.98	20.90	22.10	29.96
2	Other Income	5.39	4.90	3.22	22.59	9.69	14.25
3	<b>Total Revenue (1+2)</b>	<b>12.53</b>	<b>11.83</b>	<b>12.20</b>	<b>43.49</b>	<b>31.79</b>	<b>44.21</b>
4	<b>Expenses:</b>						
	(a) Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock-in-trade	4.75	5.61	5.04	17.92	12.28	18.33
	(c) Changes in inventories of finished goods, work in progress & Stock in trade	0.71	-0.35	1.26	-1.86	3.49	3.44
	(d) Employee benefits expense	3.96	3.48	4.24	11.33	12.71	17.77
	(e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.65
	(f) Depreciation and amortisation expense	1.50	1.50	1.00	4.50	2.75	5.92
	(g) Other Expenses	5.43	7.02	4.86	21.35	16.82	42.56
	<b>Total Expenses</b>	<b>16.35</b>	<b>17.26</b>	<b>16.40</b>	<b>53.24</b>	<b>48.05</b>	<b>88.67</b>
5	<b>Profit from operations before exceptional and tax (3-4)</b>	<b>-3.82</b>	<b>-5.43</b>	<b>-4.20</b>	<b>-9.75</b>	<b>-16.26</b>	<b>-44.46</b>
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit before Tax (5-6)</b>	<b>-3.82</b>	<b>-5.43</b>	<b>-4.20</b>	<b>-9.75</b>	<b>-16.26</b>	<b>-44.46</b>
8	<b>Tax Expense</b>						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deffered Tax	0.00	0.00	0.00	0.00	0.00	-0.04
9	<b>Net Profit/ (Loss) after tax (7-8)</b>	<b>-3.82</b>	<b>-5.43</b>	<b>-4.20</b>	<b>-9.75</b>	<b>-16.26</b>	<b>-44.42</b>
10	<b>Other Comprehensive Income</b>						
	(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(B) (ii) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	<b>Total Comprehensive Income/ (Loss) for the period (9+10)</b>	<b>-3.82</b>	<b>-5.43</b>	<b>-4.20</b>	<b>-9.75</b>	<b>-16.26</b>	<b>-44.42</b>
12	<b>Paid up Equity Share Capital</b> (Face Value of Rs.10/- per share)	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
13	<b>Earning per Equity Share</b>						
	Basic EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00

**Notes:**

1. The above results have been reviewed by the Statutory Auditors and recommended by Audit Committee and the Board of Directors has approved the same and its release at their respective meetings held on 12th February, 2024.

2. Previous period/ year figures have been restated/ regrouped wherever necessary to make them comparable.

for BIJOY HANS LIMITED

*Ashok kuma Patawari*

(Ashok Kumar Patawari)

Managing Director

DIN: 00154286

Date : 12th February, 2024

Place : Guwahati





**RAJESH SURANA & CO.**

Chartered Accountants

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**REPORT ON LIMITED REVIEW OF THE UNAUDITED FINANCIAL RESULTS OF M/S BIJOY HANS LIMITED FOR THE PERIOD ENDED ON 31<sup>ST</sup> DECEMBER, 2023**

Review Report to the Board of Directors

**BIJOY HANS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **M/s BIJOY HANS LIMITED** for the period ended 31<sup>st</sup> December, 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

This statement, which is the responsibility of the Company's Management and approved by the 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 rule issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conduct our review in accordance with the Standard on Review Engagement (SRE) 2410."Review of Internal Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). 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. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAJESH SURANA & Co.

Chartered Accountants

FRN: 0325658E



Rajesh Surana

Proprietor

Membership No. 062977

UDIN: 24062977BKXUF3682

Place: Guwahati

Date: The 12th day of February, 2024