

**BIJOY HANS LIMITED**

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CIN: L51909AS1985PLC002323

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017**

S No.	Particulars	Quarter Ended			Nine months ended		Year ended
		31-12-17	30-09-17	31-12-16	31-12-17	31-12-16	31-03-17
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	15.09	9.24	27.93	33.86	107.47	132.61
2	Other Income	5.02	6.80	5.62	18.40	17.26	22.83
3	<b>Total Revenue (1+2)</b>	<b>20.11</b>	<b>16.04</b>	<b>33.55</b>	<b>52.26</b>	<b>124.73</b>	<b>155.44</b>
4	Expenses:						
	(a) Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock-in-trade	7.31	6.00	28.80	14.35	107.16	122.47
	(c) Changes in inventories of finished goods, work in progress & Stock in trade	3.46	-0.09	-4.78	9.30	-13.53	-8.53
	(d) Employee benefits expense	4.61	4.27	4.28	13.01	11.67	17.11
	(e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.39
	(f) Depreciation and amortisation expense	1.90	1.90	1.02	5.70	3.08	7.45
	(g) Other Expenses	4.88	6.36	6.80	19.30	24.87	29.63
	<b>Total Expenses</b>	<b>22.16</b>	<b>18.44</b>	<b>36.12</b>	<b>61.66</b>	<b>133.25</b>	<b>168.52</b>
5	<b>Profit from operations before exceptional and tax (3-4)</b>	<b>-2.05</b>	<b>-2.40</b>	<b>-2.57</b>	<b>-9.40</b>	<b>-8.52</b>	<b>-13.08</b>
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	-0.16
7	<b>Profit before Tax (5-6)</b>	<b>-2.05</b>	<b>-2.40</b>	<b>-2.57</b>	<b>-9.40</b>	<b>-8.52</b>	<b>-12.92</b>
8	Tax Expense						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.36
9	<b>Not Profit/ (Loss) after tax (7-8)</b>	<b>-2.05</b>	<b>-2.40</b>	<b>-2.57</b>	<b>-9.40</b>	<b>-8.52</b>	<b>-13.28</b>
10	Other Comprehensive Income						
	(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) (i) 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>-2.05</b>	<b>-2.40</b>	<b>-2.57</b>	<b>-9.40</b>	<b>-8.52</b>	<b>-13.28</b>
12	Paid up Equity Share Capital (Face Value of Rs.10/- per share)	300	300	300	300	300	300
13	Earning per Equity Share						
	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. Previous Period/Year figures have been restated/ regrouped wherever necessary to make them comparable.
2. The above results were reviewed by the Audit Committee and the the Board of Directors has approved the same and its release at their respective meetings held on 30th January, 2018.
3. Beginning from 1st April, 2017, the Company has for the first time adopted Indian Accounting Standards (Ind AS) with a transition date of 1st April, 2016. These financial statements have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (LODR) Regulations, 2015 ('SEBI Regulations') and SEBI Circular dated July 5, 2016.

The Company has also prepared a reconciliation of the net profit for the corresponding period under the previously applicable Generally Applicable Accounting Principles (GAAP) with the total comprehensive income as reported in these financial results under Ind AS. The net profit reconciliation for the quarter and nine months ended 31st December, 2016 for the results are presented below:

Particulars	Quarter ended 31st Dec, 2016	Nine months ended 31st Dec, 2016
Net Profit for the Quarter under previous Indian GAAP		
Profit on Valuation of Financial Instruments through Profit and Loss A/c	-2.57	-8.52
Net Profit for the Quarter under Ind AS	-	-
Other Comprehensive Income/ (Expense) (net of taxes)	-2.57	-8.52
Total Comprehensive income as reported under Ind AS	-2.57	-8.52

Date : 30th January, 2018  
Place: Guwahati



for BIJOY HANS LIMITED  
*Ashok Kumar Patowari*  
(Ashok Kumar Patowari)  
Managing Director  
DIN: 00154286



**Jain Patni & Associates**  
Chartered Accountants

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**REPORT ON LIMITED REVIEW OF THE**  
**UNAUDITED FINANCIAL RESULT OF M/S BIJOY HANS LIMITED**  
**FOR THE PERIOD ENDED ON 31<sup>ST</sup> DECEMBER, 2017**

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 on 31<sup>st</sup> December, 2017 being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that we have not performed a review or audit of the figures relating to the corresponding quarter and nine months ended 31<sup>st</sup> December, 2016 between the previous GAAP and Indian Accounting Standards ("Ind AS"), as reported in this statement.

This statement, which is the responsibility of the Company's Management and has been 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 rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE-2400), "Engagements to Review Financial Statements" 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 modified by Circular No. CIR/CFD/FAC/62/2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



The Comparative financial information of the Company for the immediately preceding corresponding quarter and nine months from 1<sup>st</sup> April, 2016 to 31<sup>st</sup> December, 2016 were reviewed by the predecessor auditor; and the previous GAAP financial statements of the Company for the year ended 31<sup>st</sup> March, 2017 were audited by the predecessor auditor who expressed an unmodified opinion on those financial information and financial statements on 11<sup>th</sup> February, 2017.

Yours Faithfully

For Jain Patni & Associates

Chartered Accountants

FRN: 328795E



A handwritten signature in black ink, appearing to read "Arunita Jain".

CA Arunita Jain

Partner

Membership No.413572

Place: Guwahati

Date : 30<sup>th</sup> January, 2018