

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs. In Lakhs)

S No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6.24	6.88	5.69	13.12	16.81	32.67
2	Other Income	3.65	2.82	2.98	6.47	6.61	15.21
3	Total Revenue (1+2)	9.89	9.70	8.67	19.59	23.42	47.88
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	4.78	2.46	2.69	7.24	7.42	22.07
	(c) Changes in inventories of finished goods, work in progress & Stock in trade	-0.06	2.29	1.02	2.23	4.21	1.11
	(d) Employee benefits expense	4.23	4.24	3.96	8.47	7.83	16.73
	(e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.05
	(f) Depreciation and amortisation expense	1.00	0.75	0.90	1.75	1.80	3.26
	(g) Other Expenses	3.82	8.14	6.14	11.96	13.05	23.25
	Total Expenses	13.77	17.88	14.71	31.65	34.31	66.47
5	Profit from operations before exceptional and tax (3-4)	-3.88	-8.18	-6.04	-12.06	-10.89	-18.59
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before Tax (5-6)	-3.88	-8.18	-6.04	-12.06	-10.89	-18.59
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	0.24
9	Net Profit/ (Loss) after tax (7-8)	-3.88	-8.18	-6.04	-12.06	-10.89	-18.83
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
	Total Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income/ (Loss) for the period (9+10)	-3.88	-8.18	-6.04	-12.06	-10.89	-18.83
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. 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 14th November, 2022.

2. Previous Period/Year figures have been restated/ regrouped wherever necessary to make them comparable.

for BIJOY HANS LIMITED

Ashok Kumar Patawari

(Ashok Kumar Patawari)

Managing Director

DIN: 00154286

Date : 14th November, 2022

Place : Guwahati



BIJOY HANS LIMITED

Regd Office: H P Brahmachari Road Rehabari Guwahati 781 008

Tel: 0361-2512373, Email: ash_ashim@yahoo.co.in, Website: www.bijoyhans.net

CIN: L51909AS1985PLC002323

Unaudited Statement of Cash Flow for the half year ended on September 30, 2022

(Rupees In Lakhs)

	Unaudited		Audited
	Half year ended September 30, 2022	Half year ended September 30, 2021	Year ended March 31, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before Tax	-12.06	-10.89	-18.60
Adjustments for :			
Depreciation	1.75	1.80	3.27
Operating Profit before change in Working Capital	-10.31	-9.09	-15.33
Adjustments for :			
Non Current Investment	-6.24	-	-9.08
Long Term Loans & Advances	-	-	25.17
Inventories	1.11	5.18	3.12
Trade receivables	0.06	-0.44	5.62
Other Current Assets	-	-1.50	-0.03
Other Current Financial Assets	-25.80	14.95	0
Other Non Current Assets	26.65	-	-46.49
Current Liabilities	-0.24	0.52	0.46
Cash generated from Operations	-14.77	9.62	-36.56
Exceptional Items	-	-	-
Net Cash used in Operating Activities	-14.77	9.62	-36.56
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of items of Property, plant and equipment	-11.51	-	-0.03
Profit on sale of Shares/ Mutual Funds	-	-	-
Net Cash used in Investing Activities	-11.51	-	0.31
C. CASH FLOW FROM FINANCING ACTIVITIES			
Current Borrowings	8.46	-	-
Net Cash from Financing Activities	8.46	-	-
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	-17.82	9.62	-36.87
Cash & Cash Equivalents- Opening Balance	190.76	227.63	227.63
Cash & Cash Equivalents - Closing Balance	172.94	237.25	190.76



 Mahendra Pareek & Co.

 Chartered Accountants

 M. No. 05977

 Guwahati

 14/11/2022

Ashou Uma Patrooni

BIJOY HANS LIMITED

Regd Office: H P Brahmachari Road Rehabari Guwahati 781 008 (Assam)
Tel: 0361-2512373, Email: ash_ashim@yahoo.co.in, Website: www.bijoyhans.net
CIN: L51909AS1985PLC002323

STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

	As At 30-09-2022	As at 31-03-2022
I ASSETS		
A) Non- Current Assets		
(a) Property, Plant and Equipments & Intangible Assets	80.948	71.186
(b) Intangible Assets	-	-
(c) Capital Work-in-progress	-	-
(d) Financial Assets		
i) Investments	20.316	14.076
ii) Other Financial Assets	4.598	31.244
e) Deferred Tax Assets (Net)	2.816	2.816
f) Other Non Current Assets	-	-
Sub-total-Non Current Assets	108.678	119.322
B) Current Assets		
a) Inventories	5.893	7.004
b) Financial Assets		
i) Trade Receivables	7.518	7.578
ii) Cash & Cash Equivalents	172.942	190.762
iii) Other Current Financial Assets	76.433	50.629
c) Other Current Assets	23.921	23.921
Sub-total-Current Assets	286.707	279.894
TOTAL ASSETS (I)	395.385	399.216
II EQUITY AND LIABILITIES		
A-Equity		
i) Equity Share Capital	300.002	300.002
ii) Other Equity	83.249	95.306
Equity attributable to shareholders	383.251	395.308
Sub-total Equity	383.251	395.308
B-Liabilities		
Non - Current Liabilities		
a) Financial Liabilities		
i) Long Term Borrowings	-	-
ii) Deferred Tax Liabilities	-	-
iii) Other Long Term Liabilities	-	-
(iv) Long Term Provisions	-	-
Sub-total-Non Current Liabilities	-	-
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	8.463	-
ii) Trade Payables	0.421	3.908
b) Other Current Liabilities	3.250	-
c) Provisions	-	-
Sub-total-Current Liabilities	12.134	3.908
TOTAL EQUITY AND LIABILITIES (II)	395.385	399.216

for BIJOY HANS LIMITED

AS hok numar Patawari

Place: Guwahati
Date : 14th November, 2022

Ashok Kumar Patawari
Managing Director
DIN: 00154286





REPORT ON LIMITED REVIEW OF THE
UNAUDITED FINANCIAL RESULT OF M/S BIJOY HANS LIMITED
FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2022

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 30th September, 2022 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.

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 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.

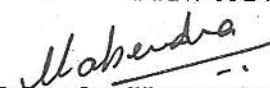
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the independent auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review 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 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.



Place: Guwahati - 781001
Date : The 14th day of November, 2022

Yours Faithfully
For Mahendra Pareek & Co.
Chartered Accountants
FRN: 0324053E


CA Mahendra Kumar Sharma
Proprietor
Membership No. 059762
UDIN: 22059762BDABBE5777