

REPORT ON LIMITED REVIEW OF THE
UNAUDITED FINANCIAL RESULTS OF M/S BIJOY HANS LIMITED
FOR THE PERIOD ENDED ON 31st DECEMBER, 2025

To,
The Board of Directors,
Bijoy Hans Limited

Introduction

We have reviewed the accompanying Statement of Unaudited Financial Results of **BIJOY HANS LIMITED** ("the Company") for the quarter and Nine months ended **31st December 2025**, together with the notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement 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 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 (as amended) read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

Auditor's Responsibility

We conducted our review of the Statement 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 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.

Conclusion


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 has not been prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For

KHIRE KHANDEKAR & KIRLOSKAR

CHARTERED ACCOUNTANTS

FRN:105148W



K. G. PHATAK

Partner

M. No.: 104106

Place: Sangli

Date:13/02/2026

UDIN: **26104106SDUI5P5424**



BIJOY HANS LIMITED CIN: L86100AS1985PLC002323								
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Unaudited Financial Results For The Quarter and Nine Months Ended 31st December, 2025
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SR No.	Particulars	Note No.	Quarter Ended			Nine Month Ended		Year Ended (31-03-2025)
			Q3 FY 25-26 31-12-2025	Q2 FY 25-26 30-09-2025	Q3 FY 24-25 31-12-2024	FY 25-26 31-12-2025	FY 24-25 31-12-2024	
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	14	-	-	12.94	-	27.53	27.89
II	Other income	15	4.79	2.17	4.91	10.37	14.26	18.98
III	Total Income (I + II)		4.79	2.17	17.85	10.37	41.79	46.87
IV	Expenses:							
	Cost of materials consumed		-	-	-	-	-	-
	Purchases of stock-in-trade		0.00	-	4.45	-	16.73	16.7321042
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	16	0.00	-	6.35	-	5.17	5.16955
	Employee benefits expense	17	9.00	4.14	3.74	15.57	11.40	15.63
	Finance costs	18	0.16	0.04	-	0.20	-	0.9508
	Depreciation and amortisation expense	2	-	-	0.63	-	2.43	2.44311
	Other expenses	19	11.93	28.97	5.36	50.98	28.00	42.72106
	Total Expenses		21.10	33.14	20.53	66.75	63.73	83.65
V	Profit before exceptional items and tax (III - IV)		(16.31)	(30.97)	(2.68)	(56.38)	(21.94)	(36.77)
VI	Exceptional items - Profit On Sale of Property Plant & Equipment		-	-	56.08	-	56.08	55.86
VII	Profit before tax (V - VI)	-	(16.31)	(30.97)	53.40	(56.38)	34.14	19.09
VIII	Tax expense:							
	(1) Current tax		-	-	-	-	-	-
	(2) Deferred tax		-	-	-	-	-	2.80
	(3) Income tax relating to earlier Years		-	-	-	-	-	2.67
IX	Profit for the period (VII - VIII)	-	(16.31)	(30.97)	53.40	(56.38)	34.14	13.61
X	Other Comprehensive Income							
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified	-	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified	-	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X)	-	(16.31)	(30.97)	53.40	(56.38)	34.14	13.61
XII	Paid Up Equity Share Capital		750.00	750.00	300.00	750.00	300.00	300.00
XIII	Face Value Of Equity Shares		10.00	10.00	10.00	10.00	10.00	10.00
	Earnings per equity share (for continuing operations) - Basic		(0.22)	(0.41)	1.78	(0.75)	1.14	0.45
XIV	Earnings per equity share (for continuing operations) - Diluted		(0.22)	(0.41)	1.78	(0.75)	1.14	0.45

This statement of unaudited financial result for the quarter ended 31st December 2025 & Nine Months Ended 2025 has been reviewed by the Audit Committee and has been approved and taken on record by the Board of Directors at their meeting held on 13th of February 2026

These financial statements have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other recognised accounting practices and policies to the extent applicable.

Previous Period/ Year Figures have been Restated / Regrouped wherever Necessary to make them comparable.

For BIJOY HANS LIMITED

Mr. Kaushal Uttam Shah
DIN: 02175130
Place: Sangli
Date: 13/02/2026