

**BIJOY HANS LIMITED**

Regd Office: H P Brahmachari Road Rehabori Guwahati 781 008  
Tel: 0361-2512373, Email: ash\_ashim@yahoo.co.in, Website: www.bijoyhans.net  
CIN: L51909AS1985PLC002323

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2020**

(Rs. In Lakh)

S No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30-09-20	30-06-20	30-09-19	30-09-20	30-09-19	31-03-20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	13.41	14.57	11.11	27.98	23.35	49.23
2	Other Income	3.16	5.25	6.77	8.41	12.3	23.55
3	<b>Total Revenue (1+2)</b>	<b>16.57</b>	<b>19.82</b>	<b>17.88</b>	<b>36.39</b>	<b>35.65</b>	<b>72.78</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	9.72	13.94	8.28	23.66	16.82	32.25
	(c) Changes in inventories of finished goods, work in progress & Stock in trade	0.21	-3.12	-0.55	-2.91	-1.10	-0.30
	(d) Employee benefits expense	4.16	3.75	4.21	7.91	8.02	17.18
	(e) Finance Costs	0.00	0.00	0.06	0.00	0.06	0.11
	(f) Depreciation and amortisation expense	0.96	0.96	1.40	1.92	2.80	4.81
	(g) Other Expenses	2.95	6.1	5.93	9.05	14.83	24.05
	<b>Total Expenses</b>	<b>18.00</b>	<b>21.63</b>	<b>19.33</b>	<b>39.63</b>	<b>41.43</b>	<b>78.10</b>
5	<b>Profit from operations before exceptional and tax (3-4)</b>	<b>-1.43</b>	<b>-1.81</b>	<b>-1.45</b>	<b>-3.24</b>	<b>-5.78</b>	<b>-5.32</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>-1.43</b>	<b>-1.81</b>	<b>-1.45</b>	<b>-3.24</b>	<b>-5.78</b>	<b>-5.32</b>
8	<b>Tax Expense</b>						
	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	0.07
9	<b>Net Profit/ (Loss) after tax (7-8)</b>	<b>-1.43</b>	<b>-1.81</b>	<b>-1.45</b>	<b>-3.24</b>	<b>-5.78</b>	<b>-5.39</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>-1.43</b>	<b>-1.81</b>	<b>-1.45</b>	<b>-3.24</b>	<b>-5.78</b>	<b>-5.39</b>
12	<b>Paid up Equity Share Capital (Face Value of Rs.10/- per share)</b>	<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.)	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Diluted EPS (Rs.)	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Notes:**

- 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 November, 2020.
- The outbreak of Corona Virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The company has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its financial result.
- Previous Period/Year figures have been restated/ regrouped wherever necessary to make them comparable.

**for BIJOY HANS LIMITED**

**(Ashok Kumar Patawari)**

Managing Director

DIN: 00154286

Date : 12th November, 2020

Place : Guwahati

**BIJOY HANS LIMITED**

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**Unaudited Statement of Cash Flow for the half year ended on September 30, 2020**

( Rupees In Lakhs)

	Unaudited		Audited
	Half year ended September 30,	Half year ended September 30,	Year ended March 31, 2020
<b><u>A. CASH FLOW FROM OPERATING ACTIVITIES</u></b>			
Profit before Tax	-3.24	-5.78	-5.32
<i>Adjustments for :</i>			
Depreciation	1.92	2.80	4.81
<b>Operating Profit before change in Working Capital</b>	<b>-1.32</b>	<b>-2.98</b>	<b>-0.51</b>
<i>Adjustments for :</i>			
Non Current Investment	-	-	-
Long Term Loans & Advances	-	-	-38.8
Inventories	-2.91	0.10	2.10
Trade receivables	-0.37	0.25	-7.11
Other Current Assets	-1.02	0.06	2.07
Other Current Financial Assets	-4.61	-3.36	0.3
Other Non Current Assets	-	0.05	32.24
Current Liabilities	-1.70	1.19	2.26
<b>Cash generated from Operations</b>	<b>-11.93</b>	<b>-4.69</b>	<b>-7.45</b>
Exceptional Items	-	-	-
<b>Net Cash used in Operating Activities</b>	<b>-11.93</b>	<b>-4.69</b>	<b>-7.45</b>
<b><u>B. CASH FLOW FROM INVESTING ACTIVITIES</u></b>			
Purchase of items of Property, plant and equipment	-	-0.69	-0.69
Profit on sale of Shares/ Mutual Funds	-	-	-
<b>Net Cash used in Investing Activities</b>	<b>-</b>	<b>-0.69</b>	<b>-0.69</b>
<b><u>C. CASH FLOW FROM FINANCING ACTIVITIES</u></b>			
Current Borrowings	-	-1.85	-2.15
<b>Net Cash from Financing Activities</b>	<b>-</b>	<b>-1.85</b>	<b>-2.15</b>
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>-11.93</b>	<b>-7.23</b>	<b>-10.29</b>
Cash & Cash Equivalents- Opening Balance	229.33	239.62	239.62
Cash & Cash Equivalents - Closing Balance	217.40	232.39	229.33

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**STATEMENT OF ASSETS AND LIABILITIES**

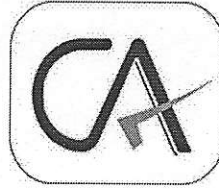
( Rupees in Lakhs)

		As At 30-09-20	As at 31-03-20
<b>I</b>	<b>ASSETS</b>		
	<b>A) Non- Current Assets</b>		
	(a) Property, Plant and Equipments	75.714	77.634
	(b) Intangible Assets	-	-
	(c) Capital Work-in-progress	-	-
	(d) Financial Assets		
	i) Investments	5.000	5.000
	ii) Other Financial Assets	0.351	39.151
	(e) Deferred Tax Assets (Net)	3.407	3.406
	(f) Other Non Current Assets	-	-
	<b>Sub-total-Non Current Assets</b>	<b>84.472</b>	<b>125.191</b>
	<b>B) Current Assets</b>		
	a) Inventories	7.885	4.975
	b) Financial Assets		
	i) Trade Receivables	17.620	17.249
	ii) Cash & Cash Equivalents	217.403	229.332
	iii) Other Current Financial Assets	69.150	25.735
	c) Other Current Assets	25.436	24.420
	<b>Sub-total-Current Assets</b>	<b>337.494</b>	<b>301.711</b>
	<b>TOTAL ASSETS (I)</b>	<b>421.966</b>	<b>426.902</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>A-Equity</b>		
	i) Equity Share Capital	300.002	300.002
	ii) Other Equity	119.780	123.020
	<b>Equity attributable to shareholders</b>	<b>419.782</b>	<b>423.022</b>
	<b>Sub-total Equity</b>	<b>419.782</b>	<b>423.022</b>
	<b>B-Liabilities</b>		
	<b>Non - Current Liabilities</b>		
	<b>a) Financial Liabilities</b>		
	i) Long Term Borrowings	-	-
	ii) Deferred Tax Liabilities	-	-
	iii) Other Long Term Liabilities	-	-
	(iv) Long Term Provisions	-	-
	<b>Sub-total-Non Current Liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current Liabilities</b>		
	<b>a) Financial Liabilities</b>		
	i) Borrowings	-	-
	ii) Trade Payables	0.072	3.880
	b) Other Current Liabilities	2.112	-
	c) Provisions	-	-
	<b>Sub-total-Current Liabilities</b>	<b>2.184</b>	<b>3.880</b>
	<b>TOTAL EQUITY AND LIABILITIES (II)</b>	<b>421.966</b>	<b>426.902</b>

for BIJOY HANS LIMITED

Place: Guwahati  
Date : 12th November, 2020

**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 30<sup>TH</sup> SEPTEMBER, 2020**

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 30<sup>th</sup> September, 2020 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.



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

*Mahendra*  
CA Mahendra Kumar Sharma

Place: Guwahati - 781001  
Date : The 12<sup>th</sup> day of November, 2020

Proprietor  
Membership No. 059762  
UDIN: 20059762AAAACQ7507