

BIJOY HANS LIMITED

Regd Office: H P Brahmachari Road, Rehabari, Guwahati - 781 008
Tel: +91 94350 48987, Email: ash_ashim@yahoo.co.in, Website: www.bijoyhans.net
CIN: L51909AS1985PLC002323

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

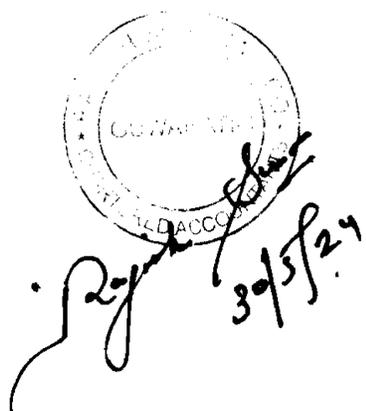
(Rs. In Lacs)

| S No. | Particulars | Quarter Ended | | | Year Ended | |
|-----------|---|---------------------------|--------------|---------------------------|---------------|---------------|
| | | 31/03/2024 | 31/12/2023 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| | | Audited (Refer Note 2) | Unaudited | Audited (Refer Note 2) | Audited | Audited |
| 1 | Income | | | | | |
| | a) Revenue from Operations | 7.08 | 7.14 | 7.86 | 27.98 | 29.96 |
| | b) Other Income | 7.76 | 5.39 | 4.56 | 30.35 | 14.25 |
| | Total Income | 14.84 | 12.53 | 12.42 | 58.33 | 44.21 |
| 2 | Expenses: | | | | | |
| | (a) Cost of material consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Purchase of Stock-in-trade | 0.41 | 4.75 | 6.05 | 23.07 | 18.33 |
| | (c) Changes in inventories of finished goods, work in progress & Stock in trade | -0.05 | 0.71 | -0.05 | -1.60 | 3.44 |
| | (d) Employee benefits expense | 4.94 | 3.96 | 5.06 | 16.27 | 17.77 |
| | (e) Finance Costs | 0.64 | 0.00 | 0.65 | 0.64 | 0.65 |
| | (f) Depreciation and amortisation expense | 0.32 | 1.50 | 3.17 | 4.82 | 5.92 |
| | (g) Other Expenses | 21.21 | 5.43 | 25.74 | 26.79 | 42.56 |
| | Total Expenses | 27.47 | 16.35 | 40.62 | 69.99 | 88.67 |
| 3 | Profit/ (loss) before exceptional and tax (1-2) | -12.63 | -3.82 | -28.20 | -11.66 | -44.46 |
| 4 | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit/ (loss) before Tax (3-4) | -12.63 | -3.82 | -28.20 | -11.66 | -44.46 |
| 6 | Tax Expense | | | | | |
| | Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Deffered Tax | 0.06 | 0.00 | -0.04 | 0.06 | -0.04 |
| 7 | Net Profit/ (Loss) after tax (5-6) | -12.69 | -3.82 | -28.16 | -11.72 | -44.42 |
| 8 | 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 |
| | (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 |
| | (B) (ii) Items that will be reclassified to profit or loss | 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 |
| | Total Other Comprehensive Income for the period | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Total Comprehensive Income/ (Loss) for the period (7+8) | -12.69 | -3.82 | -28.16 | -11.72 | -44.42 |
| 10 | Paid up Equity Share Capital (Face Value of Rs.10/- per share) | 300 | 300 | 300 | 300 | 300 |
| 11 | Earning per Equity Share | | | | | |
| | Basic EPS (Rs.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Diluted EPS (Rs.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

1. The above results were reviewed by the Audit Committee and the Board of Directors has approved the same and its release at their respective meetings held on 30th May, 2024.

2. The figures of the last quarter are the balancing figure between audited figures in respect of the full financial year and published year to date figures upto third quarter of the financial year, which were subject to a limited review.

3. The Statutory Auditors of the Company have audited the results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.


30/5/24



Ashoukumar Patidar

BIJOY HANS LIMITED

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2024

(Rupees in Lacs)

| | As At 31/03/2024 | As At 31/03/2023 |
|---|---------------------|---------------------|
| I ASSETS | | |
| A) Non- Current Assets | | |
| (a) Property, Plant and Equipment and Intangible Assets | | |
| (i) Property, Plant and Equipment | 39.692 | 76.381 |
| (ii) Intangible Assets | - | - |
| (b) Right of Use Assets | - | - |
| (c) Capital Work-in-progress | - | - |
| (d) Financial Assets | | |
| i) Investments | 38.143 | 20.453 |
| ii) Other Non Current Financial Assets | 83.127 | 79.597 |
| (e) Deferred Tax Assets (Net) | 2.800 | 2.864 |
| (f) Other Non Current Assets | - | - |
| Sub-total-Non Current Assets | 163.762 | 179.295 |
| B) Current Assets | | |
| a) Inventories | 5.169 | 3.566 |
| b) Financial Assets | | |
| i) Trade Receivables | 7.890 | 9.053 |
| ii) Cash & Cash Equivalents | 162.543 | 161.557 |
| iii) Other Current Financial Assets | 5.777 | 5.379 |
| c) Other Current Assets | 4.104 | 3.796 |
| Sub-total-Current Assets | 185.483 | 183.351 |
| TOTAL ASSETS (I) | 349.245 | 362.646 |
| II EQUITY AND LIABILITIES | | |
| A-Equity | | |
| i) Equity Share Capital | 300.002 | 300.002 |
| ii) Other Equity | 39.175 | 50.897 |
| Equity attributable to shareholders | 339.177 | 350.899 |
| Sub-total Equity | 339.177 | 350.899 |
| B-Liabilities | | |
| Non - Current Liabilities | | |
| a) Financial Liabilities | | |
| i) Long Term Borrowings | 6.057 | 7.691 |
| ii) Deferred Tax Liabilities | - | - |
| iii) Other Long Term Liabilities | - | - |
| (iv) Long Term Provisions | - | - |
| Sub-total-Non Current Liabilities | 6.057 | 7.691 |
| Current Liabilities | | |
| a) Financial Liabilities | | |
| i) Borrowings | - | - |
| ii) Trade Payables | 4.011 | 4.056 |
| b) Other Current Liabilities | - | - |
| c) Provisions | - | - |
| Sub-total-Current Liabilities | 4.011 | 4.056 |
| TOTAL EQUITY AND LIABILITIES(II) | 349.245 | 362.646 |

Place: Guwahati
Date : May 30, 2024



for BIJOY HANS LIMITED

Ashok Kumar Patawari

Ashok Kumar Patawari
Managing Director
DIN: 00154286

Ashok Kumar Patawari
30/5/24

BIJOY HANS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

(Rupees in lacs)

| | 2023-24 | 2022-23 |
|---|-----------------|-----------------|
| <u>A. CASH FLOW FROM OPERATING ACTIVITIES</u> | | |
| Net Profit before Tax, Extraordinary Items and Interest | (11.658) | (44.457) |
| <i>Adjustments for :</i> | | |
| Depreciation | 4.822 | 5.923 |
| Loss on sale of Car | - | 0.005 |
| Operating Profit before change in Working Capital | (6.836) | (38.529) |
| <i>Adjustments for :</i> | | |
| Non Current Investment | (17.690) | (6.377) |
| Long Term Loans & Advances | (3.530) | (48.353) |
| Inventories | (1.603) | 3.438 |
| Trade receivables | 1.163 | (1.476) |
| Other Current Assets | (0.308) | 20.125 |
| Other Non Current Assets | - | - |
| Short term Loans & Advances | (0.398) | 45.250 |
| Current Liabilities | (0.045) | 0.148 |
| Cash generated from Operations | (29.247) | (25.773) |
| Exceptional Items | - | - |
| Net Cash used in Operating Activities | (29.247) | (25.773) |
| <u>B. CASH FLOW FROM INVESTING ACTIVITIES</u> | | |
| Fixed Assets Purchased | (0.102) | (11.748) |
| Sale of Fixed Assets | 31.969 | 0.625 |
| Net Cash used in Investing Activities | 31.867 | (11.123) |
| <u>C. CASH FLOW FROM FINANCING ACTIVITIES</u> | | |
| Car Loan from ICICI Bank | (1.633) | 7.691 |
| Net Cash from Financing Activities | (1.633) | 7.691 |
| NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) | 0.987 | (29.206) |
| Cash & Cash Equivalents at the beginning of the Year | 161.557 | 190.763 |
| Cash & Cash Equivalents at the end of the Year | 162.544 | 161.557 |


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RAJESH SURANA & CO.

Chartered Accountants

Room No.# 303, Annapurna Plaza
3rd Floor, S.S. Road, Fancy Bazar
Guwahati - 781 001 (Assam)
Ph. : 0361-2733492 (O), 9101808005
Mobile : 94350-16875
e-mail : rajeshsurana_ca@yahoo.co.in

Independent Auditor's Report on Quarterly Financial Results and Year to date Results of the Bijoy Hans Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to

The Board of Directors
Bijoy Hans Limited
H P Brahmachari Road
Rehabari, Guwahati- 781008

Report on the Audit of the Financial-Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Bijoy Hans Limited (the "Company") for the quarter and year ended March 31, 2024 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given

i) is presented in accordance with the requirements of the Listing Regulations in this regard;

ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





RAJESH SURANA & CO.

Chartered Accountants

Room No # 303, Annapurna Plaza
3rd Floor, S S. Road, Fancy Bazar
Guwahati - 781 001 (Assam)
Ph : 0361-2733492 (O), 9101808005
Mobile : 94350-16875
e-mail : rajeshsurana_ca@yahoo.co.in

Management's responsibility for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the

Board of Directors either intends to liquidate the Company or to cease the operations, or has no realistic alternative but to do so.

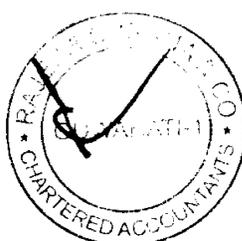
The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit concluded in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.





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Chartered Accountants

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- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transaction and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the result for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figure up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

for Rajesh Surana & Co.

Chartered Accountants

FRN: 325658E

CA Rajesh Surana

Proprietor

Membership No. 062977

UDIN: 24062977BKCXUR3957



Place: Guwahati - 781001

Date: The 30th day of May, 2024