

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

S No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	5.95	8.64	6.93	14.59	13.76	27.99
2	Other Income	3.63	5.72	4.90	9.35	17.2	30.35
3	Total Revenue (1+2)	9.58	14.36	11.83	23.94	30.96	58.34
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	5.71	6.57	5.61	12.28	13.17	23.07
	(c) Changes in inventories of finished goods, work in progress & Stock in trade	-1.19	0.01	-0.35	-1.18	-2.57	-1.60
	(d) Employee benefits expense	3.83	3.83	3.48	7.66	7.37	16.27
	(e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.64
	(f) Depreciation and amortisation expense	0.90	0.90	1.50	1.80	3.00	4.82
	(g) Other Expenses	14.34	8.30	7.02	22.64	15.92	26.79
	Total Expenses	23.59	19.61	17.26	43.20	36.89	69.99
5	Profit from operations before exceptional and tax (3-4)	-14.01	-5.25	-5.43	-19.26	-5.93	-11.65
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before Tax (5-6)	-14.01	-5.25	-5.43	-19.26	-5.93	-11.65
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	0.06
9	Net Profit/ (Loss) after tax (7-8)	-14.01	-5.25	-5.43	-19.26	-5.93	-11.71
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) (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
	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)	-14.01	-5.25	-5.43	-19.26	-5.93	-11.71
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	-0.39
	Diluted EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	-0.39

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 9th November, 2024.

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

Date : 9th November, 2024
Place : Guwahati



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

Rajesh Surana
9-11-24



BIJOY HANS LIMITED

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STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

	As At 30/09/2024	As at 31/03/2024
I ASSETS		
A) Non- Current Assets		
(a) Property, Plant and Equipments & Intangible Assets	37.150	39.692
(b) Intangible Assets	-	-
(c) Capital Work-in-progress	-	-
(d) Financial Assets		
i) Investments	23.000	38.143
ii) Other Financial Assets	47.740	83.127
(e) Deferred Tax Assets (Net)	2.800	2.800
(f) Other Non Current Assets	-	-
Sub-total-Non Current Assets	110.690	163.762
B) Current Assets		
a) Inventories	6.348	5.170
b) Financial Assets		
i) Trade Receivables	7.176	7.890
ii) Cash & Cash Equivalents	190.195	162.543
iii) Other Current Financial Assets	3.036	5.776
c) Other Current Assets	4.647	4.104
Sub-total-Current Assets	211.402	185.483
TOTAL ASSETS (I)	322.092	349.245
II EQUITY AND LIABILITIES		
A-Equity		
i) Equity Share Capital	300.002	300.002
ii) Other Equity	19.910	39.175
Equity attributable to shareholders	319.912	339.177
Sub-total Equity	319.912	339.177
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	-	6.057
ii) Trade Payables	2.180	4.011
b) Other Current Liabilities	-	-
c) Provisions	-	-
Sub-total-Current Liabilities	2.180	10.068
TOTAL EQUITY AND LIABILITIES (II)	322.092	349.245



for BIJOY HANS LIMITED

Ashok Kumar Patawari

Ashok Kumar Patawari
Managing Director
DIN: 00154286

Place: Guwahati
Date : 9th November, 2024

Rajesh Kumar
9-11-24



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Unaudited Statement of Cash Flow for the half year ended on September 30, 2024

(Rupees In Lakhs)

	Unaudited		Audited
	Half year ended September 30, 2024	Half year ended September 30, 2023	Year ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before Tax	-19.26	-5.93	-11.66
<i>Adjustments for :</i>			
Depreciation	1.80	3.00	4.82
Assets written off	0.36	-	0.00
Profit on sale of Assets	-	-8.03	0.00
Operating Profit before change in Working Capital	-17.10	-10.96	-6.84
<i>Adjustments for :</i>			
Non Current Investment	15.14	-41.09	-17.69
Long Term Loans & Advances	35.38	-	-3.53
Inventories	-1.18	-2.57	-1.60
Trade receivables	0.71	1.71	1.16
Other Current Assets	-0.54	-7.98	-0.30
Other Current Financial Assets	2.74	3.05	-
Other Non Current Assets	-	2.13	-
Short Term Loans & Advances	-	-	-0.4
Current Liabilities	-1.83	0.30	-0.04
Cash generated from Operations	33.33	-55.41	-29.24
Exceptional Items	-	-	-
Net Cash used in Operating Activities	33.33	-55.41	-29.24
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of items of Property, plant and equipment	-	-0.10	-0.10
Profit on sale of Shares/ Mutual Funds	-	-	-
Value of Fixed Assets sold	0.38	40	31.96
Net Cash used in Investing Activities	0.38	39.90	31.86
C. CASH FLOW FROM FINANCING ACTIVITIES			
Current Borrowings	-6.05	-0.80	-
Net Cash from Financing Activities	-6.05	-0.80	-1.64
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	27.66	-16.31	0.98
Cash & Cash Equivalents- Opening Balance	162.54	161.56	161.56
Cash & Cash Equivalents - Closing Balance	190.20	145.25	162.54

Place: Guwahati
Date : 9th November, 2024

Ashim Sun
9-11-24

for BIJOY HANS LIMITED
*Ashok Kumar Patawari*Ashok Kumar Patawari
Managing Director
DIN: 00154286



RAJESH SURANA & CO.

Chartered Accountants

Room No. # 303, Annapurna Plaza
3rd Floor, S. S. Road, Fancy Bazar
Guwahati - 781 001 (Assam)
Ph. : 0361-2569167 (O), 70078 06282
Mobile : 94350-16875
E-mail : rajeshsurana_ca@yahoo.co.in

REPORT ON LIMITED REVIEW OF THE
UNAUDITED FINANCIAL RESULTS OF M/S BIJOY HANS LIMITED
FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2024

Review Report 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 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

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 rule issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conduct our review in accordance with the Standard on Review Engagement (SRE) 2410. "Review of Internal 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 provide 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Guwahati
Date: The 9th day of November, 2024



For Rajesh Surana & Co.
Chartered Accountants

FRN: 325658E

Rajesh Surana
CA Rajesh Surana

Proprietor

Membership No: 062977
UDIN: 24062977BKCYC3214

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CIN No. L51909AS1985PLC002323

Date: 9th November, 2024

To,
Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Scrip Code: 524723

Script ID: BIJHANS

Sub: Non-applicability of Regulation 32(1) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on 30th September, 2024.

Dear Sir/Madam,

Pursuant to the Regulation 32(1) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; the Company hereby confirms, that the Company has not raised any funds through public issue, rights issue, preferential issue, QIP, etc. during the quarter and half year ended on 30th September, 2024.

Hence, the statement of deviation or variation in public issue, rights issue, preferential issue, etc. under Regulation 32(1) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on 30th September, 2024 is not applicable to the Company.

Kindly take the same on record and acknowledge the receipt.

Thanking you,

For Bijoy Hans Limited

Manisha Digitally signed by
Manisha Agarwala
Agarwala Date: 2024.11.09
15:55:07 +05'30'

(Manisha Agarwala)
Company Secretary and Compliance Officer
M. No. 38446