



RAJESH SURANA & CO.

Chartered Accountants

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REPORT ON LIMITED REVIEW OF THE
UNAUDITED FINANCIAL RESULTS OF M/S BIJOY HANS LIMITED
FOR THE PERIOD ENDED ON 30TH JUNE, 2025

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 June, 2025 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 28th Day of July, 2025

For Rajesh Surana & Co.

Chartered Accountants

FRN: 325658E

CA Rajesh Surana

Proprietor

Membership No: 062977

UDIN: 25062977BMKUPO7982

BIJOY HANS LIMITED

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CIN: L51909AS1985PLC002323

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs. In Lacs)

S No.	Particulars	Quarter Ended			Year ended
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(a) Revenue from Operations	0.00	0.36	8.64	27.89
	(b) Other Income	3.41	4.72	5.72	18.98
	Total Income	3.41	5.08	14.36	46.87
2	Expenses:				
	(a) Cost of material consumed	0.00	0.00	0.00	0.00
	(b) Purchase of Stock-in-trade	0.00	0.00	6.57	16.73
	(c) Changes in inventories of finished goods, work in progress & Stock in trade	0.00	0.00	0.01	5.17
	(d) Employee benefits expense	2.43	4.23	3.83	15.63
	(e) Finance Costs	0.00	0.95	0.00	2.44
	(f) Depreciation and amortisation expense	0.00	0.01	0.90	0.95
	(g) Other Expenses	26.27	14.72	8.30	42.72
	Total Expenses	28.70	19.91	19.61	83.64
3	Profit/ (Loss) before exceptional and tax (1-2)	-25.29	-14.83	-5.25	-36.77
4	Exceptional Items	0.00	-0.22	0.00	55.86
5	Profit/ (Loss) before Tax (3-4)	-25.29	-15.05	-5.25	19.09
6	Tax Expense				
	Current Tax	0.00	2.67	0.00	2.67
	Deferred Tax	0.00	2.80	0.00	2.80
7	Net Profit/ (Loss) after tax (5-6)	-25.29	-20.52	-5.25	13.62
8	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss	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
	(B) (i) Items that will be reclassified to profit or loss	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
	Total Other Comprehensive Income for the period	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/ (Loss) for the period (7+8)	-25.29	-20.52	-5.25	13.62
10	Paid up Equity Share Capital (Face Value of Rs.10/- per share)	750	300	300	300
11	Earning per Equity Share				
	Basic EPS (Rs.)	-0.53	-0.68	0.00	0.45
	Diluted EPS (Rs.)	-0.53	-0.68	0.00	0.45

Notes:

- The Statement of unaudited financial result for the quarter ended 30th June 2025 have been reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at their meeting held on 28th July, 2025.
- 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 relevant rules issued thereunder.
- The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirement of Ind AS (AS) 108-"Segment Reporting" is not required.
- The Company has issued and allotted 45,00,000 number of Equity Shares through preferential allotment to new promoters at issue price of Rs. 12.50 per share. This allotment was carried out in accordance with Section 62(1)(c) of the Companies Act, 2013 and Rule 13 of the Companies (Share Capital & Debentures) Rules, 2014.

for BIJOY HANS LIMITED

Ashok Kumar Patawari

(Ashok Kumar Patawari)

Managing Director

DIN: 00154286

Date : 28th July 2025

Place: Guwahati

