

REPORT ON LIMITED REVIEW OF THE
UNAUDITED FINANCIAL RESULTS OF M/S BIJOY HANS LIMITED
FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 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 half year ended **30th September 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: 04/11/2025

UDIN: **25104106BMIPLW9680**



BIJOY HANS LIMITED		
CIN: L51909AS1985PLC002323		
Reg. Office- H P Brahmachari Road Rehabari Guwahati 781 008 (Assam)		
Ph No: +91 7066670199 Email: compliance@arvayahealth.com Website: www.bijoyhans.net		

PART I- BALANCE SHEET

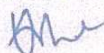
		Rs. In Lacs	
	Particulars	As At	As At
		30/09/2025	31/03/2025
I ASSETS			
	A. Non-current assets		
	Property, Plant and Equipment	-	-
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other intangible assets		
	Intangible assets under development		
	Biological assets other than bearer plants		
	Financial assets		
	(i) Investments	13.00	13.00
	(ii) Trade receivables		
	(iii) Loans	512.75	47.75
	(iv) Other financial assets		
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets		
	Total Non Current Assets...	525.75	60.75
	B. Current assets		
	Inventories		
	Financial assets		
	(i) Cash and cash equivalents	134.63	270.56
	(ii) Trade receivables		
	(iii) Bank balances other than (iii) above		
	(iv) Short Term Advances	150.00	25.25
	(v) Other financial assets		
	Current tax assets (net)		
	Other current assets	55.14	2.40
	Total Current Assets...	339.77	298.21
	Total Assets...	865.51	358.96

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PART I- BALANCE SHEET

		Rs. In Lacs	
	Particulars	As At	As At
		30/09/2025	31/03/2025
II	EQUITY AND LIABILITIES		
	A. Equity		
	(a) Equity share capital	750.00	300.00
	(b) Other equity	109.03	52.79
	Equity Attributable to Shareholders...	859.03	352.79
	B. Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings		
	(ii) Trade payables		
	(iii) Other financial liabilities		
	(b) Provisions		
	(c) Deferred tax liabilities (net)		
	(d) Other non-current liabilities		
	Total Non Current Liabilities...	0.00	0.00
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings		
	(ii) Trade payables		
	A) total outstanding dues of micro enterprises and small enterprises		
	(B) total outstanding dues of creditors other than micro and small enterprises		
	(iii) Other financial liabilities		
	(b) Other current liabilities	6.49	6.17
	(c) Provisions		
	(d) Current tax liabilities (net)		
	Total Current Liabilities...	6.49	6.17
	Total Equity and Liabilities...	865.51	358.96

For BIJOY HANS LIMITED



Mr. Kaushal Uttam Shah
DIN: 02175130
Managing Director
Place: Sangli
Date: 04/11/2025



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Unaudited Financial Results For The Quarter & Half Year Ended 30th September, 2025

SR No.	Particulars	Quarter Ended			Half Year Ended		Rs. In Lacs
		Q2 FY26	Q1 FY26	Q2 FY25	H1 FY26	H1 FY25	Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	-	-	5.95	-	14.59	27.89
II	Other income	2.17	3.41	3.63	5.58	9.35	18.98
III	Total Income (I + II)	2.17	3.41	9.58	5.58	23.94	46.87
IV	Expenses:						
	Cost of materials consumed	-	-	-	-	-	0.00
	Purchases of stock-in-trade	-	-	5.71	0.00	12.28	16.73
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(1.19)	0.00	(1.18)	5.17
	Employee benefits expense	4.14	2.43	3.83	6.57	7.66	15.63
	Finance costs	0.04	-	-	0.04	-	0.95
	Depreciation and amortisation expense	-	-	0.90	-	1.80	2.44
	Other expenses	28.91	26.27	14.34	55.24	22.64	42.72
	Total Expenses	33.08	28.70	23.59	61.84	43.20	83.65
V	Profit before exceptional items and tax (III - IV)	(30.92)	(25.29)	(14.01)	(56.26)	(19.26)	(36.77)
VI	Exceptional items - Profit On Sale of Property Plant & Equipment	-	-	-	-	-	55.86
VII	Profit before tax (V - VI)	(30.92)	(25.29)	(14.01)	(56.26)	(19.26)	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)	(30.92)	(25.29)	(14.01)	(56.26)	(19.26)	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)	(30.92)	(25.29)	(14.01)	(56.26)	(19.26)	13.61
XII	Paid Up Equity Share Capital	750.00	300.00	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
XIV	Earnings per equity share (for continuing operations) - Basic	(0.41)	(0.84)	(0.00)	(0.75)	(0.00)	0.45
XIV	Earnings per equity share (for continuing operations) - Diluted	(0.41)	(0.84)	(0.00)	(0.75)	(0.00)	0.45

This statement of unaudited financial result for the quarter ended 30th September 2025 & Half Year 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 4th November 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 the Companies (Indian Accounting Standards) Rules, 2015, as amended and other recognised accounting practices and policies to the extent applicable.

The Company has issued and allotted 45,00,000 number of Equity Shares through Preferential Allotment to new promoters at issue price of ₹12.50 per share. This allotment is in accordance with the requirement of Ind AS 32 "Financial Instruments: Presentation" and Rule 13 of the Companies (Share Capital & Debentures) Rules, 2014.

For BIJOY HANS LIMITED



Mr. Kaushal Uttam Shah
 Managing Director
 DIN: 02175130
 Place: Sangli
 Date: 04/11/2025

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Unaudited Statement of Cash Flow for the Half Year Ended 30th September, 2025

SR No.	Particulars	Unaudited		Rs. In Lacs
		Half Year Ended 30-09-2025	Half Year Ended 30-09-2024	Audited Year Ended 31-03-2025
	A. Cash Flows from Operating Activities			
	Net Profit / (Loss) before Tax	(56.26)	(19.26)	19.09
	Adjustments for:			
	Depreciation and Amortisation Expense	-	1.80	2.44
	Finance Costs	0.037	-	-
	Interest Income	(5.58)	-	-
	(Profit)/Loss on Sale of Property, Plant & Equipment	-	-	(55.86)
	Asset Written Off	-	0.36	0.62
	Operating Profit before Working Capital Changes	(61.80)	(17.10)	(33.71)
	Changes in Working Capital:			
	(Increase)/Decrease in Non Current Investments	-	15.14	25.14
	(Increase)/Decrease in Long Term Loans & Advances	(465.00)	35.38	35.38
	(Increase)/Decrease in Inventories	-	(1.18)	5.17
	(Increase)/Decrease in Trade Receivables	-	0.72	7.89
	(Increase)/Decrease in Short Term Loans & Advances	(124.75)	-	(19.47)
	(Increase)/Decrease in Other Current Assets	(52.74)	(0.54)	1.70
	(Increase)/Decrease in Other Current Financial Assets	-	2.74	-
	Increase/(Decrease) in Other Liabilities	0.32	(1.83)	2.15
	Cash Generated from Operations	(703.97)	33.33	24.26
	Income Taxes Paid (Net)			2.67
A.	Net Cash from Operating Activities	(703.97)	33.33	21.58
	B. Cash Flows from Investing Activities			
	Value of Property, Plant and Equipment Sold	-	0.38	92.49
	Interest Received	5.58	-	-
B.	Net Cash from Investing Activities	5.58	0.38	92.49
	C. Cash Flows from Financing Activities			
	Proceeds from Issue of Equity Shares	562.50	-	-
	Finance Costs Paid	(0.037)	(6.05)	(6.06)
C.	Net Cash from/(used in) Financing Activities	562.46	(6.05)	(6.06)
D.	Net Increase/(Decrease) in Cash & Cash Equivalents (A + B + C)	(135.93)	27.66	108.01
	Cash & Cash Equivalents at Beginning of Year	270.56	162.54	162.54
	Cash & Cash Equivalents at End of Year	134.63	190.20	270.56

For BIJOY HANS LIMITED

Mr. Kaushal Uttam Shah
DIN: 02175130
Managing Director
Place: Sangli
Date: 04/11/2025

