



BITS Limited

CIN: L72200DL1992PLC241971

Regd.Off.: 711, 7th Floor, New Delhi House 27, Barakhamba Road,
Connaught Place, New Delhi-110001 • Tel.:011-4365 6567
• E-mail: bitsltd@gmail.com • Website: www.bits.net.in

To,
The Manager (Listing)
BSE Limited
Phiroze Jee Jeebhoy Towers
Dalal Street, Mumbai- 400001

Date:- 07th February, 2025

SUBJECT: - Integrated Filing (Financial) for Quarter Ended December 31, 2024

Dear Sir/ Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025; we are submitting herewith the Integrated Filing (Financial) for the Quarter Ended December 31, 2024.

The above documents are also being made available on the Company's website www.bits.net.in


Kindly take the above information on your records and oblige.

Thanking You,

Yours Faithfully,
For **Bits Limited**

OMPRAKASH Digitally signed by
OMPRAKASH
RAMASHANKAR PATHAK
Date: 2025.02.07 16:17:10
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Omprakash Ramashankar Pathak
Managing Director
DIN - 01428320

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DEC., 2024 (Rs. in Lakh)							
Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(31.12.2024)	(30.09.2024)	(31.12.2023)	(31.12.2024)	(31.12.2023)	(31.03.2024)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Revenue from Operation	30.87	27.34	22.94	82.83	65.06	89.48
ii	Other Income	1.82	0.80	0.43	2.62	13.22	13.40
iii	Total Income (i+ii)	32.69	28.14	23.37	85.45	78.28	102.88
iv	Expenses						
	Purchase of Stock in Trade	-	-	-	-	-	-
	Employee benefit expenses	9.05	6.67	6.53	22.07	19.48	27.05
	Finance Cost	-	-	-	-	-	0.46
	Depreciation and Amortisation Expenses	3.24	6.26	1.42	11.02	4.25	5.51
	Other Expenditure	11.69	14.29	9.87	39.96	43.99	56.19
	Total Expenses	23.98	27.22	17.82	73.05	67.72	89.21
v	Profit/ (loss) before exceptional Item & Tax (iii-iv)	8.71	0.92	5.55	12.40	10.56	13.67
vi	Exceptional Items	-	-	-	-	-	-
vii	Profit before tax (v-vi)	8.71	0.92	5.55	12.40	10.56	13.67
viii	Tax expense	-	-	-	-	-	-
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-
	(c) Prior Period Adjustment Tax	-	-	-	-	-	-
ix	Profit/ (loss) for the period (vii-viii)	8.71	0.92	5.55	12.40	10.56	13.67
x	Other Comprehensive Income						
	1 (a) Items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	2 (a) Items that will be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Prior Period	-	-	-	-	-	-
	Total	-	-	-	-	-	-
xi	Total Comprehensive income for the period (ix+x)	8.71	0.92	5.55	12.40	10.56	13.67
xii	Paid up Equity share value Capital (Face Value Rs 2/-)	2,237.50	2,237.50	2,237.50	2,237.50	2,237.50	2,237.50
xiii	Earning per Equity Share of Rs. 2/- Each :						
	Basic EPS	0.0078	0.0008	0.0050	0.0111	0.0094	0.0122
	Diluted EPS	0.0078	0.0008	0.0050	0.0111	0.0094	0.0122
PART - II (Select Information for the Quarter Ended 31st Dec., 2024)							
A PARTICULARS OF SHAREHOLDING							
1 Public Shareholding							
	Number of Shares	39075814	39075814	39075814	39075814	39075814	39075814
	Percentage of shareholding	34.93%	34.93%	34.93%	34.93%	34.93%	34.93%
2 Promoter and promoter group shareholding							
	a) Pledged/Encumbered						
	b) Non-encumbered						
	Number of Shares	72799186	72799186	72799186	72799186	72799186	72799186
	Percentage of Shares (as total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	Percentage of shares (as a % of the total share capital of the company)	65.07%	65.07%	65.07%	65.07%	65.07%	65.07%
PARTICULARS							
B INVESTOR COMPLAINTS							
	Pending at the beginning of the quarter						Nil
	Receiving during the quarter						Nil
	Disposed of during the quarter						Nil
	Remaining unresolved at the end of the quarter						Nil
Note:							
1	The Above unaudited financial statements \ results for the Quarter & Nine month ended as on 31st Dec. 2024, have been reviewed by audit committee and approved by the Board of Directors in meeting held on 07th Feb 2025.						
2	The previous year figures have been regrouped , re-classified and recasted wherever necessary.						
3	The Company operates in only one segment						
4	Statutory Auditors has carried out the limited review of the Financials for the above said period.						
					By the order of the Board of Directors For BITS LIMITED		
					 OMPRAKASH RAMASHANKAR PATHAK (MANAGING DIRECTOR) DIN-01428320		
Place New Delhi Date: 07.02.2025							



R C CHADDA & CO LLP
CHARTERED ACCOUNTANTS
LLP Identification No.: AAB-4836
(Registered with Limited Liability)

A-27, Vivek Vihar,
Phase-II, Delhi-110095
Mob. : 9810124112, 9971991971
Email: rccandco@gmail.com

LIMITED REVIEW REPORT ON THE STANDALONE UN-AUDITED FINANCIAL RESULTS OF BITS LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

To,
The Board of the Directors,
BITS LIMITED,
711, 7th Floor, New Delhi House,
27, Barakhamba Road, New Delhi – 110001

We have reviewed the accompanying statement of Standalone Un-Audited Financial Results of **Bits Limited** ('the Company') for the Quarter and Nine Months Ended December 31, 2024 ('the Statement'), attached herewith, being submitted by the Company pursuant to requirements of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 ("Ind AS 34"), Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, and is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. 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 conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 Un-Audited Financial Results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of 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 R. C. Chadda & Co. LLP
Chartered Accountants
(FRN: 003151N)


**Bhishm
Madan**

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Bhishm Madan
Date: 2025.02.07
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Bhishm Madan
(Partner)

Membership No: - 524462

Date: 07th February, 2025
Place: - New Delhi
UDIN - 25524462BMIJGW4542

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DEC., 2024 (Rs. in Lakh)							
Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(31.12.2024)	(30.09.2024)	(31.12.2023)	(31.12.2024)	(31.12.2023)	(31.03.2024)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Revenue from Operation	30.87	27.34	22.94	82.83	65.06	89.48
ii	Other Income	1.82	0.80	0.43	2.62	13.22	13.40
iii	Total Income (i+ii)	32.69	28.14	23.37	85.45	78.28	102.88
iv	Expenses						
	Purchase of Stock in Trade	-	-	-	-	-	-
	Employee benefit expenses	9.05	6.67	6.53	22.07	19.48	27.05
	Finance Cost	-	-	-	-	-	0.46
	Depreciation and Amortisation Expenses	3.24	6.26	1.42	11.02	4.25	5.51
	Other Expenditure	11.69	14.29	9.87	39.96	43.99	56.19
	Total Expenses	23.98	27.22	17.82	73.05	67.72	89.21
v	Profit/ (loss) before exceptional Item & Tax (iii-iv)	8.71	0.92	5.55	12.40	10.56	13.67
vi	Exceptional Items	-	-	-	-	-	-
vii	Profit before tax (v-vi)	8.71	0.92	5.55	12.40	10.56	13.67
viii	Tax expense	-	-	-	-	-	-
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-
	(c) Prior Period Adjustment Tax	-	-	-	-	-	-
ix	Profit/ (loss) for the period (vii-viii)	8.71	0.92	5.55	12.40	10.56	13.67
x	Shares of Profit/(Loss) of associates	1.01	0.88	227.55	2.58	226.99	227.55
xi	Other Comprehensive Income						
	1 (a) Items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	2 (a) Items that will be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Prior Period	-	-	-	-	-	-
	Total	1.01	0.88	227.55	2.58	226.99	227.55
xii	Total Comprehensive income for the period (ix+x)	9.72	1.80	233.10	14.98	237.55	241.22
xiii	Paid up Equity share value Capital (Face Value Rs 2/-)	2,237.50	2,237.50	2,237.50	2,237.50	2,237.50	2,237.50
xiv	Earning per Equity Share of Rs. 2/- Each :						
	Basic EPS	0.0087	0.0016	0.2084	0.0134	0.2123	0.2156
	Diluted EPS	0.0087	0.0016	0.2084	0.0134	0.2123	0.2156
PART – II (Select Information for the Quarter Ended 31st Dec., 2024)							
A PARTICULARS OF SHAREHOLDING							
1 Public Shareholding							
	Number of Shares	39075814	39075814	39075814	39075814	39075814	39075814
	Percentage of shareholding	34.93%	34.93%	34.93%	34.93%	34.93%	34.93%
2 Promoter and promoter group shareholding							
	a) Pledged/Encumbered						
	b) Non-encumbered						
	Number of Shares	72799186	72799186	72799186	72799186	72799186	72799186
	Percentage of Shares (as total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	Percentage of shares (as a % of the total share capital of the company)	65.07%	65.07%	65.07%	65.07%	65.07%	65.07%
PARTICULARS							
B INVESTOR COMPLAINTS							
	Pending at the beginning of the quarter						Nil
	Receiving during the quarter						Nil
	Disposed of during the quarter						Nil
	Remaining unresolved at the end of the quarter						Nil
Note:							
1	The Above unaudited financial statements \ results for the Quarter & Nine month ended as on 31 st Dec. 2024, have been reviewed by audit committee and approved by the Board of Directors in meeting held on 07 th Feb 2025.						
2	The previous year figures have been regrouped , re-classified and recasted wherever necessary.						
3	The Company operates in only one segment						
4	Statutory Auditors has carried out the limited review of the Financials for the above said period.						
					By the order of the Board of Directors For BITS LIMITED		
					 OMPRAKASH RAMASHANKAR PATHAK <small>Digitally signed by Ompakash Ramashankar Pathak Reason: I am the Signer Date: 2025.02.07 15:14:46 +05'30'</small>		
Place New Delhi Date: 07.02.2025					OMPRAKASH RAMASHANKAR PATHAK (MANAGING DIRECTOR) DIN-01428320		



R C CHADDA & CO LLP
CHARTERED ACCOUNTANTS
LLP Identification No.: AAB-4836
(Registered with Limited Liability)

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Email: rccandco@gmail.com

LIMITED REVIEW REPORT ON THE CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

To,
The Board of the Directors,
BITS LIMITED,
711, 7th Floor, New Delhi House,
27, Barakhamba Road, New Delhi – 110001

We have reviewed the accompanying statement of Consolidated Un-Audited Financial Results of **Bits Limited** ('the Parent') and its associates and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates for the Quarter and Nine Months Ended December 31, 2024 ('the Statement'), being submitted by the Parent pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') as amended.

This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. A review of Interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. LIST/COMP/30/2019-20 issued by the SEBI under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Further, the Statement includes the results of the Associate Company, i.e., Prurient IT Solutions Private Limited ('the Associate Company').

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Un-Audited Financial Results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

The Consolidated Un-Audited Financial Results includes Associate Company's share of net Profit after tax of Rs. 1.01 Lakhs for the period from 01st October, 2024 to 31st December, 2024 and total comprehensive income of Rs. 9.72 Lakhs for the Quarter Ended December 31, 2024, as considered in the Statement, in respect of an associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditor whose report have been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the report of the other auditor and the procedures performed by us.

Our opinion on the statement is not modified in respect of the above matter.

For R. C. Chadda & Co. LLP
Chartered Accountants
(FRN: 003151N)

**Bhishm
Madan**

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Bhishm Madan
Date: 2025.02.07
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Bhishm Madan
(Partner)

Membership No: - 524462

Date: - 07th February, 2025
Place: - New Delhi
UDIN - 25524462BMIJGV2969

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable.**

- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable.**

- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - **Not Applicable.**

- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable.**