

# BIJOY HANS LIMITED

Regd Office: H P Brahmachari Road, Rehabari, Guwahati 781 008 (Assam)  
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CIN No.: L51909AS1985PLC002323

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May 29, 2019

To  
**BSE Limited**  
Department of Corporate Services  
Floor 25, Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai 400 001

Sir,

Sub: Audited financial results of the Company for the  
quarter and year ended on 31<sup>st</sup> March, 2019

This is to inform you that the Board of Directors at its meeting held on 29<sup>th</sup> May 2019, approved the Audited Financial Results of the Company for the quarter and year ended on 31<sup>st</sup> March, 2019.

The Report of the Auditors is with unmodified opinion with respect to the Audited Financial Results of the Company for the quarter and year ended on 31<sup>st</sup> March, 2019.

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:-

- a. Statement showing the Audited Financial Results for the Quarter/year ended March 31, 2019, and
- b. Auditors Report on the Audited Financial Results.

You are requested to kindly take on record the same.

Thanking you

Yours faithfully  
For **BIJOY HANS LIMITED**

*Manisha*  
**Manisha Agarwala**  
Company Secretary



Encl: As above

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

S No.	Particulars	(Rs. In Lacs)				
		Quarter Ended			Year Ended	
		31/03/2019 Audited (Refer Note 2)	31/12/2018 Unaudited	31/03/2018 Audited (Refer Note 2)	31/03/2019 Audited	31/03/2018 Audited
1	<b>Income</b>					
	a) Revenue from Operations					
	b) Other Income	8.89	10.63	9.96	39.79	43.82
	<b>Total Income</b>	6.20	5.57	6.11	23.06	24.51
2	<b>Expenses:</b>	15.09	16.20	16.07	62.85	68.33
	(a) Cost of material consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock-in-trade	6.56	6.19	9.41	23.08	23.76
	(c) Changes in inventories of finished goods, work in progress & Stock in trade	-1.42	0.87	-2.55	2.13	6.75
	(d) Employee benefits expense	4.93	4.03	5.36	16.73	18.37
	(e) Finance Costs	0.19	0.00	0.77	0.42	0.77
	(f) Depreciation and amortisation expense	0.24	2.00	2.54	6.24	8.24
	(g) Other Expenses	4.98	4.72	2.99	22.28	22.29
	<b>Total Expenses</b>	15.48	17.81	18.52	70.88	80.18
3	<b>Profit/(loss) before exceptional and tax (1-2)</b>	-0.39	-1.61	-2.45	-8.03	-11.85
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit/(loss) before Tax (3-4)</b>	-0.39	-1.61	-2.45	-8.03	-11.85
6	<b>Tax Expense</b>					
	Current Tax	0.00	0.00	0.00	0.00	0.00
	Deffered Tax	0.02	0.00	-0.52	0.02	-0.52
7	<b>Net Profit/ (Loss) after tax (5-6)</b>	-0.41	-1.61	-1.93	-8.05	-11.33
8	<b>Other Comprehensive Income</b>					
	(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
	<b>Total Other Comprehensive Income for the period</b>	0.00	0.00	0.00	0.00	0.00
9	<b>Total Comprehensive Income/ (Loss) for the period (7+8)</b>	-0.41	-1.61	-1.93	-8.05	-11.33
10	<b>Paid up Equity Share Capital</b> (Face Value of Rs. 10/- per share)	300	300	300	300	300
11	<b>Earning per Equity Share</b>					
	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



## Bijoy Hans Limited

**Notes:**

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 29th May, 2019.
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 financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) 108 as prescribed under Section 133 of the Companies Act, 2013 and other recognised practices and policies to the extent applicable

**4. STATEMENT OF ASSETS AND LIABILITIES**

( Rupees in Lakh)

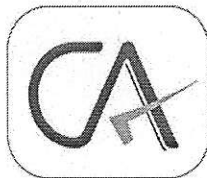
		As At 31/03/2019	As at 31/03/2018
<b>I</b>	<b>ASSETS</b>		
	<b>A) Non- Current Assets</b>		
	(a) Property, Plant and Equipments	81.755	88.000
	(b) Intangible Assets	-	-
	(c) Capital Work-in-progress	-	-
	(d) Financial Assets	-	-
	i) Investments	5.000	12.276
	ii) Other Financial Assets	0.351	0.351
	(e) Deferred Tax Assets (Net)	3.479	3.497
	(f) Other Non Current Assets	0.296	-
	<b>Sub-total-Non Current Assets</b>	<b>90.881</b>	<b>104.124</b>
	<b>B) Current Assets</b>		
	a) Inventories	7.069	8.797
	b) Financial Assets		
	i) Trade Receivables	10.137	9.826
	ii) Cash & Cash Equivalents	239.623	237.100
	iii) Other Current Financial Assets	57.980	57.754
	c) Other Current Assets	26.494	26.665
	<b>Sub-total-Current Assets</b>	<b>341.303</b>	<b>340.142</b>
	<b>TOTAL ASSETS (I)</b>	<b>432.184</b>	<b>444.266</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>A-Equity</b>		
	i) Equity Share Capital	300.002	300.002
	ii) Other Equity	128.411	136.467
	<b>Equity attributable to shareholders</b>	<b>428.413</b>	<b>436.469</b>
	<b>Sub-total Equity</b>	<b>428.413</b>	<b>436.469</b>
	<b>B-Liabilities</b>		
	<b>Non - Current Liabilities</b>		
	<b>a) Financial Liabilities</b>		
	i) Long Term Borrowings	-	-
	ii) Deferred Tax Liabilities	-	-
	iii) Other Long Term Liabilities	-	-
	(iv) Long Term Provisions	-	-
	<b>Sub-total-Non Current Liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current Liabilities</b>		
	<b>a) Financial Liabilities</b>		
	i) Borrowings	2.154	5.580
	ii) Trade Payables	1.617	2.217
	b) Other Current Liabilities	-	-
	c) Provisions	-	-
	<b>Sub-total-Current Liabilities</b>	<b>3.771</b>	<b>7.797</b>
	<b>TOTAL EQUITY AND LIABILITIES(II)</b>	<b>432.184</b>	<b>444.266</b>

Place: Guwahati  
Date : May 29, 2019



for BIJOY HANS LIMITED  
*Ashok Kumar Patawari*

Ashok Kumar Patawari  
Managing Director  
DIN: 00154286



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
**BIJOY HANS LIMITED**

We have audited the annual financial results of M/s **BIJOY HANS LIMITED** ('the Company') for the year ended 31<sup>st</sup> March, 2019, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to that fact that the figures for the quarter ended 31<sup>st</sup> March, 2019 and the corresponding quarter ended in the previous year as reported in these annual financial results are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter had only been reviewed and not subject to audit.

These annual financial results have been prepared on the basis of the annual financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these annual financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the annual financial results are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view of the net loss and other comprehensive income and other financial information for the year ended March 31, 2019.



Corresponding figures for the quarter/year ended March 31, 2018 included in the annual financial results were reviewed/audited by the erstwhile auditors of the Company who expressed an unmodified opinion dated 29<sup>th</sup> May, 2018.

Our opinion is not modified in respect of this matter.



**CA Mahendra Kumar Sharma**  
*Propreitor*  
Membership No. 059762

Place: Guwahati  
Date : The 29<sup>th</sup> day of May 2019