Regd Office: H P Brahmachari Road, Rehabari, Guwahati 781 008 (Assam)
Tel: +91 94350 48987, Email: ash_ashim@yahoo.co.in Website: www.bijoyhans.net
CIN No.: L51909AS1985PLC002323

May 30, 2024

To

BSE Limited

Department of Corporate Services Floor 25, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400 001

Sir.

Sub: Outcome of Board Meeting and Intimation of audited financial results (standalone) of the Company for the quarter and year ended on 31st March, 2024.

Ref.: Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

This is to inform you that the Board of Directors at its meeting held on 30th May, 2024, approved the Audited Financial Results (Standalone) of the Company for the quarter and year ended on 31st March, 2024 along with the Audit Report issued by the Auditor.

The Report of the Auditors is with unmodified opinion with respect to the Audited Financial Results (Standalone) of the Company for the quarter and year ended on 31st March, 2024.

The Board meeting commenced at 2:45 PM and concluded at 4:30 PM.

You are requested to kindly take on record the same.

Thanking you

Yours faithfully

For BIJOY HANS LIMITED

Manisha Agarwala

Company Secretary & Compliance Officer

M. No. 38446

Encl: As above

SNATIONAL

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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

	Particulars		Quarter Ended			(Rs. In Lacs) Year Ended	
C NI-		31/03/2024	31/03/2024 31/12/2023		31/03/2024	31/03/2023	
S No.		Audited (Refer Note 2)	Unaudited	Audited (Refer Note 2)	Audited	Audited	
1	income		·	٠ <u></u> : :			
	a) Revenue from Operations	7.08	7.14	7.86	27.98	29.96	
	b) Other Income	7.76	5.39	4.56	30.35	14.25	
	Total Income	14.84	12.53	12.42	58.33	44.21	
2	Expenses:						
	(a) Cost of material consumed	0.00	0.00	0.00	0.00	0.00	
	(b) Purchase of Stock-in-trade	0.41	4.75	6.05	23.07	18.33	
	('c) Changes in inventories of finished goods,	-0.05	0.71	-0.05	-1.60	3.44	
	work in progress & Stock in trade						
;	(d) Employee benefits expense	4.94	3.96	5.06	16.27	17.77	
	(e) Finance Costs	0.64	0.00	0.65	0.64	0.65	
	(f) Depreciation and amortisation expense	0.32	1.50	3.17	4.82	5.92	
	(g) Other Expenses	21.21	5.43	25.74	26.79	42.56	
	Total Expenses	27.47	16.35	40.62	69.99	88.67	
3	Profit/ (loss) before exceptional and tax (1-2)	-12.63	-3.82	-28.20	-11.66	-44.46	
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	
5	Profit/ (loss) before Tax (3-4)	-12.63	-3.82	-28.20	-11.66	-44.46	
6	Tax Expense						
	Current Tax	0.00	0.00	0.00	0.00	0.00	
	Deffered Tax	0.06	0.00	-0.04	0.06	-0.04	
7	Net Profit/ (Loss) after tax (5-6)	-12.69	-3.82	-28.16	-11.72	-44.42	
	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	
	(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	
	Total Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	
9	Total Comprehensive Income/ (Loss) for the period (7+8)	-12.69	-3.82	-28.16	-11.72	-44.42	
	Paid up Equity Share Capital	300	300	300	300	300	
Ĭ	(Face Value of Rs.10/- per share)					J00	
11	Earning per Equity Share						
	Basic EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	
į.	Diluted EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	

^{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 30th May, 2024.

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^{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 Statutory Auditors of the Company have audited the results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

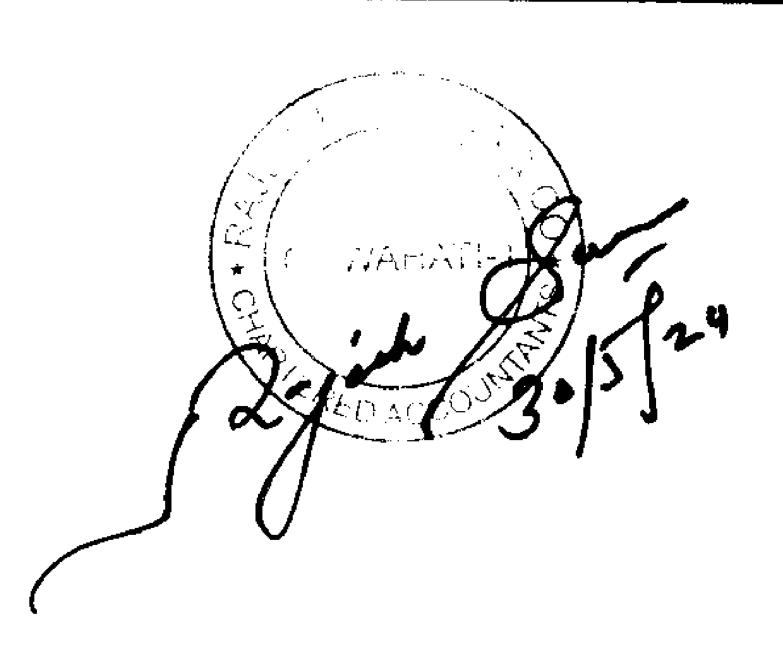
AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2024

(ii) Intangible Assets (b) Right of Use Assets (c) Capital Work-In-progress (d) Financial Assets 1) Investments 38.143 20.4 1) Other Non Current Financial Assets 1) Other Non Current Assets 1) Other Non Current Assets Sub-total-Non Current Assets 83.127 79.6 2.800 2.8 Sub-total-Non Current Assets 163.762 179.2 B) Current Assets a) Inventories 5	<u> </u>			(Rupees in Lacs)
A Non- Current Assets				
A) Non- Current Assets 39,692 76.3	<u> </u>	ASSETS	31/03/2024	31/03/2023
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e; Deferred Tax Assets (Net) 1) Other Non Current Assets Sub-total-Non Current Assets 163.762 179.2 B) Current Assets a) Inventorias b) Financial Assets i) Trade Receivables i) Cash & Cash Equivalents iii) Other Current Financial Assets c) Other Current Assets Sub-total-Current Assets 10 Other Current Assets TOTAL ASSETS (i) 10 Other Equity 10 Other Equity 11 Equity Share Capital 12 Sub-total Equity 13 Other Equity 14 Other Equity 15 Equity attributable to shareholders 16 Sub-total Equity 17 Sub-total Equity 18 Sub-total Equity 19 Other Equity 19 Other Equity 19 Other Equity 20 Sub-total Equity 30 Sub-total Equity 40 Sub-total Equity				20.453
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Sub-total-Non Current Assets 163.762 179.2			2.800	2.864
B) Current Assets 3 Inventories 5.169 3.5 i) Financial Assets 7.890 9.0 ii) Cash & Cash Equivalents 162.543 161.5 iii) Other Current Financial Assets 5.777 5.3 C) Other Current Assets 5.777 5.3 C) Other Current Assets 5.777 5.3 Sub-total-Current Assets 4.104 3.7 Sub-total-Current Assets 185.483 183.3 TOTAL ASSETS (i) 349.245 362.6 II EQUITY AND LIABILITIES 2.0 A-Equity 1 Equity Share Capital 300.002 300.0 ii) Other Equity 339.177 350.8 Sub-total Equity 339.177 350.8 B-Liabilities Non - Current Liabilities 1 Liabilities 1 ii) Cher Long Term Borrowings 6.057 7.60 ii) Deferred Tax Liabilities 1 Cherrent Liabilities 1 iii) Other Long Term Provisions -			-	_
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3 Inventories 5.169 3.5 5 Financial Assets 7.890 9.0		B) Current Assets		
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iii) Other Current Financial Assets c) Other Current Assets Sub-total-Current Assets TOTAL ASSETS (i) EQUITY AND LIABILITIES A-Equity i) Equity Share Capital ii) Other Equity Equity attributable to shareholders Sub-total Equity B-Liabilities Non - Current Liabilities a) Financial Liabilities ii) Deferred Tax Liabilities iii) Other Long Term Liabilities (iv) Long Term Provisions Sub-total-Non Current Liabilities a) Financial Liabilities i) Borrowings ii) Trade Payables b) Other Current Liabilities c) Provisions Sub-total-Current Liabilities c) Provisions Sub-total-Current Liabilities 4.011 CURRENT AND LIABILITIES 4.104 3.77 3.50.8 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.00.00 3.00.002 3.			7.890	9.053
c) Other Current Assets Sub-total-Current Assets TOTAL ASSETS (I) EQUITY AND LIABILITIES A-Equity i) Equity Share Capital ii) Other Equity Equity attributable to shareholders Sub-total Equity B-Liabilities Non - Current Liabilities a) Financial Liabilities ii) Long Term Borrowings iii) Other Long Term Liabilities (iv) Long Term Provisions Sub-total-Non Current Liabilities a) Financial Liabilities iii) Other Long Term Liabilities c) Current Liabilities a) Financial Liabilities iii) Other Long Term Liabilities c) Current Liabilities a) Financial Liabilities c) Current Liabilities a) Financial Liabilities c) Borrowings ii) Trade Payables b) Other Current Liabilities c) Provisions Sub-total-Current Liabilities c) Provisions Sub-total-Current Liabilities 4.011 4.05 4.05				161.557
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EQUITY AND LIABILITIES A-Equity i) Equity Share Capital ii) Other Equity Equity attributable to shareholders Sub-total Equity 339.177 350.86 Sub-total Equity 340.11 4.05 4.05 50.11 5			185.483	183.351
A-Equity i) Equity Share Capital ii) Other Equity Equity attributable to shareholders Sub-total Equity 330.002 39.175 50.8 Sub-total Equity 339.177 350.8 Sub-total Equity 300.00 39.175 50.8 Sub-total Equity 4.011 4.05 50 50 50 50 50 50 50 50 50 50 50 50 5		IUIAL ASSEIS (I)	349.245	362.646
ii) Equity Share Capital iii) Other Equity Equity attributable to shareholders Sub-total Equity 339.177 350.8 Sub-total Equity 300.00 39.175 50.8 Sub-total Equity 300.00 39.175 50.8 Sub-total Equity 39.175 50.8 Sub-total Equity 4.011 4.05 50.8 Sub-total Equity 4.011 4.05 TOTAL EQUITY AND LADJUATERS 4.011 4.05	II			
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Equity attributable to shareholders Sub-total Equity 339.177 350.8 B-Liabilities Non - Current Liabilities i) Long Term Borrowings ii) Deferred Tax Liabilities iii) Other Long Term Liabilities (iv) Long Term Provisions Sub-total-Non Current Liabilities a) Financial Liabilities 5. Current Liabilities a) Financial Liabilities i) Borrowings ii) Trade Payables b) Other Current Liabilities C) Provisions Sub-total-Current Liabilities Sub-total-Current Liabilities C) Provisions Sub-total-Current Liabilities 4.011 4.05		·		300.002
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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 6.057 Current Liabilities a) Financial Liabilities i) Borrowings ii) Trade Payables b) Other Current Liabilities c) Provisions Sub-total-Current Liabilities 4.011 4.05 TOTAL FOULTY AND LIABILITIES		Equity attributable to snareholders	339.177	350.899
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 5.057 Current Liabilities a) Financial Liabilities i) Borrowings ii) Trade Payables b) Other Current Liabilities c) Provisions Sub-total-Current Liabilities 4.011 4.05 August 1.054 August 1.054 August 1.054 August 1.055 August 1.05		Sub-total Equity	339 177	350.000
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 6.057 7.66 Current Liabilities a) Financial Liabilities i) Borrowings ii) Trade Payables b) Other Current Liabilities c) Provisions Sub-total-Current Liabilities 4.011 4.05 TOTAL FOUNTY AND LIABILITIES (II)			300.177	350.699
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ii) Deferred Tax Liabilities iii) Other Long Term Liabilities (iv) Long Term Provisions Sub-total-Non Current Liabilities 6.057 Current Liabilities a) Financial Liabilities i) Borrowings ii) Trade Payables b) Other Current Liabilities c) Provisions Sub-total-Current Liabilities 4.011 4.05 TOTAL FORMER AND LARRIETIES (II)				
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TOTAL FOURTY AND LIABILITIES (II)				-
101AL EQUITY AND LIABILITIES(II) 349.245 362.64			4.011	4.056
		I OTAL EQUITY AND LIABILITIES(II)	349.245	362.646

Place: Guwahati Date: May 30, 2024 O GUWAHATI

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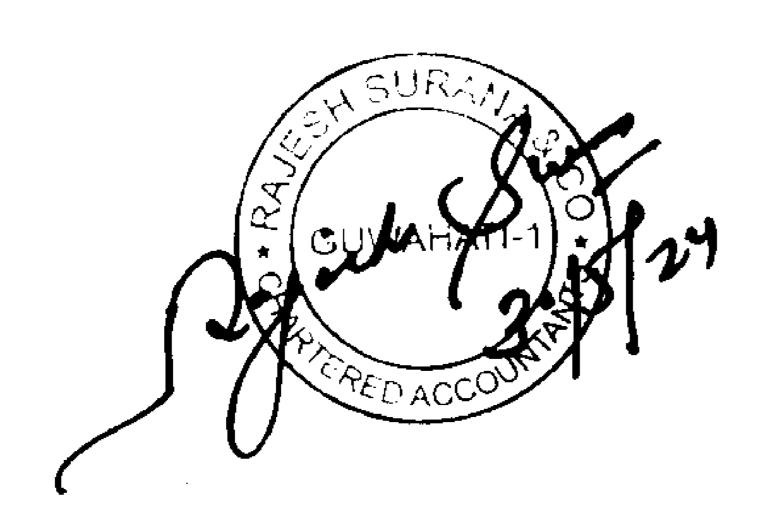
Ashok Kumar Patawari Managing Director DIN: 00154286



CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

(Rupees in lacs)

	2023-24	2022-23
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax, Extraordinary Items and Interest	(11.658)	(44.457)
Adjustments for :		
Depreciation Loss on sale of Car	4.822	5.923 0.005
Operating Profit before change in Working Capital	(6.836)	(38.529)
Adjustments for :		
Non Current Investment	(17.690)	(6.377)
Long Term Loans & Advances	(3.530)	(48.353)
Inventories	(1.603)	3.438
Trade receivables	1.163	(1.476)
Other Current Assets	(0.308)	20.125
Other Non Current Assets	-	-
Short term Loans & Advances	(0.398)	45.250
Current Liabilities	(0.045)	0.148
Cash generated from Operations	(29.247)	(25.773)
Exceptional Items	_	_
Net Cash used in Operating Activities	(29.247)	(25.773)
B. CASH FLOW FROM INVESTING ACTIVITIES		•
Fixed Assets Purchased	(0.102)	(11.748)
Sale of Fixed Assets	31.969	0.625
Net Cash used in Investing Activities	31.867	(11.123)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Car Loan from ICICI Bank	(1.633)	7.691
Net Cash from Financing Activities	(1.633)	7.691
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	0.987	(29.206)
Cash & Cash Equivalents at the beginning of the Year	161.557	190.763
Cash & Cash Equivalents at the end of the Year	162.544	161.557







Room No.# 303, Annapurna Plaza 3rd Floor, S.S. Road, Fancy Bazar Guwahati - 781 001 (Assam) Ph.: 0361-2733492 (O), 9101808005

Mobile: 94350-16875

e-mail: rajeshsurana_ca@yahoo.co.in

Independent Auditor's Report on Quarterly Financial Results and Year to date Results of the Bijoy Hans Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to

The Board of Directors
Bijoy Hans Limited
H P Brahmachari Road
Rehabari, Guwahati- 781008

Report on the Audit of the Financial-Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Bijoy Hans Limited (the "Company") for the quarter andyear ended March 31, 2024 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligationand Disclosure Requirements) Regulations, 2015 asamended (the "ListingRegulations").

In our opinion and to the best of our information and according to the explanations given

- i) is presented in accordance with the requirements of the Listing Regulations in this regard;
 - ii) gives a true and fair view in conformitywith the applicable accountingstandardsand other accounting principles generallyaccepted in India, of thenet loss, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion ·

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Ourresponsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report.

We are independent of the Companyin accordancewith the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



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Management's responsibility for the Financial Results

The Statement has been prepared on the basis of the annual financialstatements. The Board of Directors of the Company are responsible for the preparationand presentation of the Statement that gives a true and fair view of the net loss andother comprehensive income of the Company and other financial information inaccordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and otheraccounting principles generallyaccepted in India and in compliance with Regulation 33 of the Listing Regulations. Thisresponsibility also includes maintenance of adequate accounting records in accordancewith the provisions of the Act for safeguarding the assets of the Company and forpreventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgements and estimates that are reasonableand prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness ofthe accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraudor error.

In preparing the Statement, the Board of Directors are responsible for assessing thecompany's ability to continue as a going concern, disclosing, as applicable, mattersrelated to going concern and using the going concern basis of accounting unless the

Board of Directors either intends to liquidate the Company or to cease the operations, orhas no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as awhole is free from material misstatement, whether due to fraud or error, and to issue anAuditor's report that includes our opinion. Reasonable assurance is a high level ofassurance, but is not a guarantee that an audit concluded in accordance with SAs willalways detect a material misstatement when it exists. Misstatements can arise from fraudor error and are considered material if, individually or in aggregate, they couldreasonably be expected to influence the economic decisions of users, on the basisof the Statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Statement, whetherdueto fraud or error, design and perform audit procedure responsive to thoserisks, andobtain audit evidence that is sufficient and appropriate to provide abasis for our opinion. The risk of not detecting a material misstatement resultingfrom fraud is higher than for one resulting from error, as fraud may involvecollusion, forgery, intentionalomissions, misrepresentations or the override ofinternal control.



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- Obtain an understanding of internal controls relevant to the audit in order todesign audit procedures that are appropriate in the circumstances. Under section143(3)(i) of the Act, we are also responsible for expressing our opinion onwhether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonablenessof accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the goingconcern basis of accounting and, based on the audit evidence obtained, whether amaterialuncertainty exists related to events or conditions that may castsignificant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention inour auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as agoing concern.
- Evaluate the overall presentation, structure and content of the Statement,including the disclosures, and whether the Statement represents the underlyingtransaction and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including anysignificant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on ourindependence, and where applicable, related safeguards.

Other Matter

The Statement includes the result for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figure up to the third quarterof the current financial year, which were subjected to a limited review by us, as required under the ListingRegulations.

for Rajesh Surana & Co.

Chartered Accountants FRN: 325658E

• TRIV. 323030E

GUWAHATI-

CA Rajesh Surana

Proprietor Membership No.062977

UDIN: 24062977BKCXUR3957

Place: Guwahati - 781001

Date: The 30thday of May, 2024