

# BIJOY HANS LIMITED

Regd Office: H P Brahmachari Road, Rehabari, Guwahati 781 008 (Assam)  
Tel: 0361-2512373, Email: ash\_ashim@yahoo.co.in, Website: www.bijoyhans.net  
CIN No. L51909AS1985PLC002323

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November 14, 2023

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

Sir,

**Sub: Submission of Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023**

In terms of Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 we are submitting herewith unaudited financial results for the quarter and half year ended on 30<sup>th</sup> September, 2023 together with Statement of Assets and Liabilities, Statement of Cash Flow and Report on Limited Review by the Statutory Auditors of the Company. The above result is reviewed by the Audit Committee and approved and taken on record by the Board of Directors of the Company at their meeting held on 14<sup>th</sup> November, 2023.

The Board Meeting commenced on 2:30 PM and concluded at 3:40 PM.

You are requested to kindly take on record the above.

Thanking you

Yours faithfully  
For **BIJOY HANS LIMITED**

*Manisha*  
**Manisha Agarwala**  
Company Secretary & Compliance Officer  
M. No. 38446



Encl: As above

**BIJOY HANS LIMITED**

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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023**

(Rs. In Lakhs)

| S No. | Particulars   | Quarter Ended |              |              | Half Year ended |               | Year ended    |
|-------|---|---------------|--------------|--------------|-----------------|---------------|---------------|
|       |   | 30/09/2023    | 30/06/2023   | 30/09/2022   | 30/09/2023      | 30/09/2022    | 31/03/2023    |
|       |   | Unaudited     | Unaudited    | Unaudited    | Unaudited       | Unaudited     | Audited       |
| 1     | Revenue from Operations   | 6.93          | 6.83         | 6.24         | 13.76           | 13.12         | 29.96         |
| 2     | Other Income  | 4.90          | 12.30        | 3.65         | 17.20           | 6.47          | 14.25         |
| 3     | <b>Total Revenue (1+2)</b>  | <b>11.83</b>  | <b>19.13</b> | <b>9.89</b>  | <b>30.96</b>    | <b>19.59</b>  | <b>44.21</b>  |
| 4     | <b>Expenses:</b>  |               |              |              |                 |               |               |
|       | (a) Cost of material consumed   | 0.00          | 0.00         | 0.00         | 0.00            | 0.00          | 0.00          |
|       | (b) Purchase of Stock-in-trade  | 5.61          | 7.56         | 4.78         | 13.17           | 7.24          | 18.33         |
|       | (c) Changes in inventories of finished goods, work in progress & Stock in trade   | -0.35         | -2.22        | -0.06        | -2.57           | 2.23          | 3.44          |
|       | (d) Employee benefits expense   | 3.48          | 3.89         | 4.23         | 7.37            | 8.47          | 17.77         |
|       | (e) Finance Costs   | 0.00          | 0.00         | 0.00         | 0.00            | 0.00          | 0.65          |
|       | (f) Depreciation and amortisation expense   | 1.50          | 1.50         | 1.00         | 3.00            | 1.75          | 5.92          |
|       | (g) Other Expenses  | 7.02          | 8.90         | 3.82         | 15.92           | 11.96         | 42.56         |
|       | <b>Total Expenses</b>   | <b>17.26</b>  | <b>19.63</b> | <b>13.77</b> | <b>36.89</b>    | <b>31.65</b>  | <b>88.67</b>  |
| 5     | <b>Profit from operations before exceptional and tax (3-4)</b>                    | <b>-5.43</b>  | <b>-0.50</b> | <b>-3.88</b> | <b>-5.93</b>    | <b>-12.06</b> | <b>-44.46</b> |
| 6     | Exceptional Items   | 0.00          | 0.00         | 0.00         | 0.00            | 0.00          | 0.00          |
| 7     | <b>Profit before Tax (5-6)</b>  | <b>-5.43</b>  | <b>-0.50</b> | <b>-3.88</b> | <b>-5.93</b>    | <b>-12.06</b> | <b>-44.46</b> |
| 8     | <b>Tax Expense</b>  |               |              |              |                 |               |               |
|       | Current Tax   | 0.00          | 0.00         | 0.00         | 0.00            | 0.00          | 0.00          |
|       | Deferred Tax  | 0.00          | 0.00         | 0.00         | 0.00            | 0.00          | -0.04         |
| 9     | <b>Net Profit/ (Loss) after tax (7-8)</b>   | <b>-5.43</b>  | <b>-0.50</b> | <b>-3.88</b> | <b>-5.93</b>    | <b>-12.06</b> | <b>-44.42</b> |
| 10    | <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          | 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          | 0.00          |
|       | (B) (ii) Items that will be reclassified to profit or loss                        | 0.00          | 0.00         | 0.00         | 0.00            | 0.00          | 0.00          |
|       | (i) Income tax relating to items that will be reclassified to profit or loss      | 0.00          | 0.00         | 0.00         | 0.00            | 0.00          | 0.00          |
|       | <b>Total Other Comprehensive Income for the period</b>                            | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>   |
| 11    | <b>Total Comprehensive Income/ (Loss) for the period (9+10)</b>                   | <b>-5.43</b>  | <b>-0.50</b> | <b>-3.88</b> | <b>-5.93</b>    | <b>-12.06</b> | <b>-44.42</b> |
| 12    | <b>Paid up Equity Share Capital (Face Value of Rs.10/- per share)</b>             | <b>300</b>    | <b>300</b>   | <b>300</b>   | <b>300</b>      | <b>300</b>    | <b>300</b>    |
| 13    | <b>Earning per Equity Share</b>   |               |              |              |                 |               |               |
|       | Basic EPS (Rs.)   | 0.00          | 0.00         | 0.00         | 0.00            | 0.00          | 0.00          |
|       | Diluted EPS (Rs.)   | 0.00          | 0.00         | 0.00         | 0.00            | 0.00          | 0.00          |

**Notes:**

1. The above results have been reviewed by the Statutory Auditors and recommended by Audit Committee and the Board of Directors has approved the same and its release at their respective meetings held on 14th November, 2023.

2. Previous Period/Year figures have been restated/ regrouped wherever necessary to make them comparable.

Date : 14th November, 2023

Place : Guwahati



for BIJOY HANS LIMITED  
*Ashok Kumar Patawari*

(Ashok Kumar Patawari)

Managing Director

DIN: 00154286

*Rajesh Surana*



**BIJOY HANS LIMITED**

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**Unaudited Statement of Cash Flow for the half year ended on September 30, 2023**

(Rupees In Lakhs)

|   | Unaudited                                |  | Audited                      |
|---|--|--|------------------------------|
|   | Half year ended<br>September 30,<br>2023 | Half year ended<br>September 30,<br>2022 | Year ended<br>March 31, 2023 |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                         |  |  |                              |
| Profit before Tax   | -5.93                                    | -12.06                                   | -44.46                       |
| <i>Adjustments for :</i>  |  |  |                              |
| Depreciation  | 3.00                                     | 1.75                                     | 5.92                         |
| Loss on sale of Car   | -  | -  | 0.01                         |
| Profit on sale of Assets  | -8.03                                    |  |                              |
| <b>Operating Profit before change in Working Capital</b>              | <b>-10.96</b>                            | <b>-10.31</b>                            | <b>-38.53</b>                |
| <i>Adjustments for :</i>  |  |  |                              |
| Non Current Investment  | -41.09                                   | -6.24                                    | -6.38                        |
| Long Term Loans & Advances  | -  | -  | -48.35                       |
| Inventories   | -2.57                                    | 1.11                                     | 3.44                         |
| Trade receivables   | 1.71                                     | 0.06                                     | -1.48                        |
| Other Current Assets  | -7.98                                    | -  | 20.13                        |
| Other Current Financial Assets  | 3.05                                     | -25.80                                   | -                            |
| Other Non Current Assets  | 2.13                                     | 26.65                                    | -                            |
| Short Term Loans & Advances   | -  | -  | 45.25                        |
| Current Liabilities   | 0.30                                     | -0.24                                    | 0.15                         |
| <b>Cash generated from Operations</b>                                 | <b>-55.41</b>                            | <b>-14.77</b>                            | <b>-25.77</b>                |
| Exceptional Items   | -  | -  |                              |
| <b>Net Cash used in Operating Activities</b>                          | <b>-55.41</b>                            | <b>-14.77</b>                            | <b>-25.77</b>                |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                         |  |  |                              |
| Purchase of items of Property, plant and equipment                    | -0.10                                    | -11.51                                   | -11.75                       |
| Profit on sale of Shares/ Mutual Funds                                | -  | -  | 0.63                         |
| Value of Fixed Assets sold  | 40.00                                    | -  | -                            |
| <b>Net Cash used in Investing Activities</b>                          | <b>39.90</b>                             | <b>-11.51</b>                            | <b>-11.12</b>                |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                         |  |  |                              |
| Current Borrowings  | -0.80                                    | 8.46                                     | 7.69                         |
| <b>Net Cash from Financing Activities</b>                             | <b>-0.80</b>                             | <b>8.46</b>                              | <b>7.69</b>                  |
| <b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b> | <b>-16.31</b>                            | <b>-17.82</b>                            | <b>-29.21</b>                |
| Cash & Cash Equivalents- Opening Balance                              | 161.56                                   | 190.76                                   | 190.76                       |
| Cash & Cash Equivalents - Closing Balance                             | 145.25                                   | 172.94                                   | 161.56                       |

*Rajesh Surana*  




for BIJOY HANS LIMITED

*Ashok Kumar Patawari*

**Ashok Kumar Patawari**  
 Managing Director  
 DIN: 00154286

Place: Guwahati  
 Date : 14th November, 2023

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CIN: L51909AS1985PLC002323

**STATEMENT OF ASSETS AND LIABILITIES**

(Rupees in Lakhs)

|  | As At<br>30/09/2023 | As at<br>31/03/2023 |
|--|---------------------|---------------------|
| <b>I ASSETS</b>  |                     |                     |
| <b>A) Non- Current Assets</b>                          |                     |                     |
| (a) Property, Plant and Equipments & Intangible Assets | 41.514              | 76.381              |
| (b) Intangible Assets                                  | -                   | -                   |
| (c) Capital Work-in-progress                           | -                   | -                   |
| (d) Financial Assets                                   |                     |                     |
| i) Investments   | 61.547              | 20.453              |
| ii) Other Financial Assets                             | 77.467              | 79.597              |
| e) Deferred Tax Assets (Net)                           | 2.864               | 2.864               |
| f) Other Non Current Assets                            | -                   | -                   |
| <b>Sub-total-Non Current Assets</b>                    | <b>183.392</b>      | <b>179.295</b>      |
| <b>B) Current Assets</b>                               |                     |                     |
| a) Inventories   | 6.140               | 3.566               |
| b) Financial Assets                                    |                     |                     |
| i) Trade Receivables                                   | 7.343               | 9.054               |
| ii) Cash & Cash Equivalents                            | 145.247             | 161.557             |
| iii) Other Current Financial Assets                    | 2.324               | 5.379               |
| c) Other Current Assets                                | 11.774              | 3.796               |
| <b>Sub-total-Current Assets</b>                        | <b>172.828</b>      | <b>183.352</b>      |
| <b>TOTAL ASSETS (I)</b>                                | <b>356.220</b>      | <b>362.647</b>      |
| <b>II EQUITY AND LIABILITIES</b>                       |                     |                     |
| <b>A-Equity</b>  |                     |                     |
| i) Equity Share Capital                                | 300.002             | 300.002             |
| ii) Other Equity                                       | 44.968              | 50.898              |
| <b>Equity attributable to shareholders</b>             | <b>344.970</b>      | <b>350.900</b>      |
| <b>Sub-total Equity</b>                                | <b>344.970</b>      | <b>350.900</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  | 6.890               | 7.691               |
| ii) Trade Payables                                     | -                   | 4.056               |
| b) Other Current Liabilities                           | 4.360               | -                   |
| c) Provisions  | -                   | -                   |
| <b>Sub-total-Current Liabilities</b>                   | <b>11.250</b>       | <b>11.747</b>       |
| <b>TOTAL EQUITY AND LIABILITIES (II)</b>               | <b>356.220</b>      | <b>362.647</b>      |

*Rajesh Surana*



*Ashok Kumar Patawari*

Place: Guwahati  
Date : 14th November, 2023



for BIJOY HANS LIMITED

**Ashok Kumar Patawari**  
Managing Director  
DIN: 00154286



**RAJESH SURANA & CO.**

Chartered Accountants

Room No. # 303, Annapurna Plaza  
3rd Floor, S. S. Road, Fancy Bazar  
Guwahati - 781 001 (Assam)  
Ph. : 0361-3569167 (O), 70028 06282  
Mobile : 94350-16875  
E-mail : rajeshsurana\_ca@yahoo.co.in

**REPORT ON LIMITED REVIEW OF THE UNAUDITED FINANCIAL RESULTS OF M/S BIJOY HANS LIMITED FOR THE PERIOD ENDED ON 30<sup>TH</sup> SEPTEMBER, 2023**

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 30<sup>th</sup> September, 2023 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 provides 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 14th day of November, 2023



For RAJESH SURANA & Co.  
Chartered Accountants  
FRN: 0325658E

Rajesh Surana  
Proprietor  
Membership No. 062977  
UDIN: 23062977BGQADY5825