



BIZOTIC COMMERCIAL LIMITED

CIN: U74999GJ2016PLC094934

Registered office: 15 Ashwamegh Warehouses, Ujala Circle,
Sarkhej, Ahmedabad, Gujarat, India, 382210

November 20, 2024

To
BSE Limited
P. J. Towers,
Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 543926

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on **Wednesday November 20, 2024**

Pursuant to the Provisions of Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we wish to inform you that a meeting of the Board of Directors of **BIZOTIC COMMERCIAL LIMITED** was held today i.e **November 14, 2024** commenced at 7.00 PM and Concluded at 8.45 P M. The meeting inter alia transacted following business,

The board of directors has approved the following resolution.

1. Considered and approved Standalone unaudited Financial Results of the company for the half year ended 30th September, 2024.

You are requested to kindly take the same on record.

Thanking you,

Yours Faithfully,

For Bizotic Commercial Limited

SANJAY MAHAVIRPRASAD GUPTA
Managing Director
DIN: 07610448

D G M S & Co.

Chartered Accountants

9, Shreepal Building,
S N Road, Tambe Nagar,
Mulund- (West),
Mumbai - 400 080
Tel: (O)23472578
(M) 9869338045

**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE
COMPANY FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024 PURSUANT TO THE
REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015 AS AMENDED.**

To
**The Board Of Directors Of
Bizotic Commercial Limited**

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of **Bizotic Commercial Limited** ("the Company") for the Half Year ended 30th September, 2024 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as Amended. This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statements 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. These standards require 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 it 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 statements 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 Regulations 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.

**For D G M S & Co.
Chartered Accountants**

Atul B Doshi

Atul B Doshi

Partner

M. No. 102585

F.R.N. : 0112187W

Place: Mumbai

Date: 20th November, 2024

UDIN : 24102585BJZYM2077



BIZOTIC COMMERCIAL LIMITED				
CIN: U74999GJ2016PLC094934				
Registered Office: D-8 Samet Business Park, Nr. Khokra Circle, Khokra, Ahmedabad, Gujarat, India, 380008				
Statement of Unaudited Financial Results for the half year ended September 30, 2024				
(Rs. In Lakh)				
Particulars	Half Year Ended			For The Year Ended
	30-09-2024	31-03-2024	30-09-2023	31-03-2024
A Date of start of reporting period	01-04-2024	01-10-2023	01-04-2023	01-04-2023
B Date of end of reporting period	30-09-2024	31-03-2024	30-09-2023	31-03-2024
C Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
I Revenue From Operations				
(a) Revenue From Operations	5286.03	4558.49	2,845.79	7,142.60
(b) Other Income	29.90	459.23	88.06	459.43
Total Revenue from operations (net)	5,315.93	5,017.72	2,933.85	7,602.03
Expenditure				
(a) Cost of materials consumed	-	4320.95	1,925.72	7,153.14
(b) Purchases of stock-in-trade	6,421.43	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,683.13)	(85.59)	(40.97)	(762.64)
(d) Employee benefit expense	76.61	62.42	119.38	117.68
(e) Finance Costs	31.72	37.82	87.90	67.77
(e) Depreciation and amortisation expense	44.52	33.07	83.67	46.64
(f) Other Expenses	237.97	358.23	445.69	576.30
Total expenses	5,129.12	4,726.90	2,621.39	7,198.89
Profit (loss) Before exceptional & Extraordinary items and Tax	186.81	290.82	312.46	403.14
Exceptional items				
Profit (loss) from ordinary activities before Extraordinary Items and Tax	186.81	290.82	312.46	403.14
Extraordinary items				
Profit (loss) from ordinary activities before tax	186.81	290.82	312.46	403.14
Tax Expenses - Current Tax	51.97	69.48	71.22	100.00
(less): MAT Credit				
Current Tax Expense Relating to Prior years				
Deferred Tax (Assets)/Liabilities		(6.56)	15.70	(5.24)
Profit (loss) from ordinary activities	134.83	227.89	225.53	308.38
Profit/(Loss) From Discontinuing Operation Before Tax				
Tax Expenses of Discontinuing Operations				
Net Profit/(Loss) from Discontinuing Operation After Tax				
Profit/(Loss) For Period Before Minority Interest				
Share Of Profit / Loss Associates				
Profit/Loss Of Minority Interest				
Net Profit (+)/ Loss (-) For the Period	134.83	227.89	225.53	308.38
Details of equity share capital				
Paid-up equity share capital	804.00	804.00	2,276.64	804.00
Face value of equity share capital (per share)	10.00	10.00	1.00	10.00
Details Of Debt Securities				
Paid-up Debt Capital	-	-	-	-
Face value of Debt Securities	-	-	-	-
Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year	4,292.35	4,671.46	363.49	4,671.46
Debenture Redemption Reserve	-	-	-	-
Earnings per share (EPS)				
Basic earnings per share from continuing And Discontinuing operations	1.51	1.28	0.10	4.12
Diluted earnings per share from continuing And Discontinuing operations	1.51	1.28	0.10	4.12
Notes:-				
1	The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 20th November, 2024.			
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Half year ended 30/09/2024.			
3	The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.			
4	The above Unaudited financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of Companies Act, 2013, read with relevant rules.			
5	The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting".			
6	Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.			
7	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.			

For, Bizotic Commercial Limited

Date : 20th November 2024
Place : Ahmedabad

Sanjay Gupta
Managing Director
DIN: 07610448

BIZOTIC COMMERCIAL LIMITED

CIN: U74999GJ2016PLC094934

Registered Office: D-8 Samet Business Park, Nr. Khokra Circle, Khokra, Ahmedabad, Ahmedabad, Gujarat, India, 380008

Unaudited statement of Assets and liabilities as on September 30 2024			
(Rs. In Lakhs)			
	Particulars	As at 30/09/2024 Unaudited	As at 31/03/2024 Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	804.00	804.00
	(b) Reserves and surplus	4,592.35	4,671.46
	(c) Money received against share warrants	-	-
	Sub-total - Shareholders' funds (a+b+c)	5,396.35	5,475.46
2	Share application money pending allotment	-	-
3	Minority Interest*	-	-
4	Non-current liabilities		
	(a) Long-term borrowings	24.52	89.83
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	24.52	89.83
5	Current liabilities		
	(a) Short-term borrowings	179.03	126.41
	(b) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	2,132.51	1,499.68
	(c) Other current liabilities	1,431.84	537.64
	(d) Short-term provisions	77.70	30.02
	Sub-total - Current liabilities	3,821.08	2,193.75
	TOTAL - EQUITY AND LIABILITIES	9,241.95	7,759.04
B	ASSETS		
1	Non-current assets		
	(a) Property Plant & Equipments		
	- Tangible Assets	742.28	578.83
	- Intangible Assets	-	-
	- Capital Work in Progress	-	-
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)	9.84	9.84
	(d) Long-term loans and advances	1,516.68	1,271.27
	(e) Other non-current assets	-	-
	Sub-total - Non-current assets	2,268.80	1,859.94
2	Current assets		
	(a) Current investments	-	-
	(b) Inventories	4,045.17	2,362.43
	(c) Trade receivables	2,221.55	2,569.49
	(d) Cash and cash equivalents	172.64	23.34
	(e) Short-term loans and advances	533.79	943.84
	(f) Other current assets	-	-
	Sub-total - Current assets	6,973.15	5,899.10
	TOTAL - ASSETS	9,241.95	7,759.04

For, Bizotic Commercial Limited

Date : 20th November 2024
Place : Ahmedabad

Sanjay Gupta
Managing Director
DIN: 07610448

BIZOTIC COMMERCIAL LIMITED

CIN: U74999GJ2016PLC094934

Registered Office: D-8 Samet Business Park, Nr. Khokra Circle, Khokra, Ahmedabad, Ahmedabad, Gujarat, India, 380008

Unaudited Cash Flow Statement for the half year ended September 30, 2024

	Particulars	As on	As on
		30th September, 2024	31st March, 2024
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities		
	Profit before Tax	186.81	403.14
	Adjustments for:		
	Depreciation and amortisation	44.52	46.64
	Capital Gain income	74.55	(118.82)
	Finance costs	31.72	67.77
	Operating profit / (loss) before working capital changes	337.60	398.73
	<u>Movements in Working Capital</u>		
	(Increase) / Decrease Inventories	(1,682.74)	(762.64)
	(Increase) / Decrease Short-term loans and advances	410.05	(665.64)
	Increase / (Decrease) Trade payables	632.83	(1,636.41)
	(Increase) / Decrease Trade Receivables	347.94	82.78
	Increase / (Decrease) Short Term Provisions	47.68	(109.83)
	Increase / (Decrease) Other current Assets	-	-
	Increase / (Decrease) Other long-term liabilities	-	-
	Increase / (Decrease) Other current liabilities	680.26	184.53
	Net Cash Generated/(Used in) Operations	436.02	(2,907.21)
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid	(51.97)	(100.00)
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	721.65	(2,608.47)
B.	Cash flow from Investing activities		
	Changes in Non Current Investments	-	-
	Gain in sale of shares	(74.55)	118.83
	(Purchase)/Sale of Fixed Assets	(207.97)	(361.76)
	Change in Long Term Loan and Advances	(245.41)	(1,245.09)
	Net cash flow from / (used in) investing activities (B)	(527.93)	(1,488.02)
C.	Cash flow from financing activities		
	Finance cost	(31.72)	(67.77)
	Proceeds From Issue of shares capital	-	4,221.00
	Increase / (Decrease) Long Term Borrowings	(65.31)	(157.07)
	Increase / (Decrease) Short Term Borrowings	52.62	(59.86)
	Net cash flow from / (used in) financing activities (C)	(44.41)	3,936.30
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	149.31	(160.22)
	Cash and cash equivalents at the beginning of the year	23.34	183.57
	Cash and cash equivalents at the end of the year *	172.65	23.34
	* Comprises:		
	(a) Cash on hand	21.88	0.93
	(b) Balances with banks		
	(i) In current accounts	150.77	22.41
	(ii) In deposit accounts	-	-
		172.65	23.34

(0.00)

(0.00)

For, Bizotic Commercial Limited

Date : 20th November 2024

Place : Ahmedabad

Sanjay Gupta
Managing Director
DIN: 07610448