

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.com
CIN No. L51909AS1985PLC002323

November 29, 2017

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 quarter and half year ended 30th September, 2017

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 30th September, 2017 together with Statement of Assets and Liabilities 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 29th November, 2017.

You are requested to kindly take on record the above.

Thanking you

Yours faithfully
For **BIJOY HANS LIMITED**

Ashok Kumar Patawari



Ashok Kumar Patawari
Managing Director
DIN: 00154286

Encl: As above

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2017

(Rs. In Lakh)

S No.	Particulars	Quarter Ended			Six months ended		Year ended
		30-09-2017	30-06-2017	30-09-2016	30-09-2017	30-09-2016	31-03-2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	9.24	9.53	47.87	18.77	79.54	132.61
2	Other Income	6.80	6.58	6.03	13.38	11.64	22.83
3	Total Revenue (1+2)	16.04	16.11	53.90	32.15	91.18	155.44
4	Expenses:						
a	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
b	Purchase of Stock-in-trade	6.00	1.04	48.89	7.04	78.36	122.47
c	Changes in inventories of finished goods, work in progress & Stock in trade	-0.09	5.93	-6.55	5.84	-8.75	-8.53
d	Employee benefits expense	4.27	4.13	3.79	8.40	7.39	17.11
e	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.39
f	Depreciation and amortisation expense	1.90	1.90	1.05	3.80	2.06	7.45
g	Other Expenses	6.36	8.06	10.34	14.42	18.07	29.63
	Total Expenditure	18.44	21.06	57.52	39.50	97.13	168.52
5	Profit from operations before exceptional and extraordinary item and tax (3-4)	-2.40	-4.95	-3.62	-7.35	-5.95	-13.08
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	-0.16
7	Profit from extraordinary item and tax (5-6)	-2.40	-4.95	-3.62	-7.35	-5.95	-13.24
8	Extraordinary Item (Net of tax expenses Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit before Tax (7-8)	-2.40	-4.95	-3.62	-7.35	-5.95	-13.24
10	Tax Expense						
	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	0.36
11	Profit for the period from continuing operations (9-10)	-2.40	-4.95	-3.62	-7.35	-5.95	-13.60
12	Profit/ Loss from discontinuing operations	0.00	0.00*	0.00	0.00	0.00	0.00
13	Tax Expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
14	Profit/ Loss from discontinuing operations after Tax (12-13)	0.00	0.00	0.00	0.00	0.00	0.00
15	Profit/ Loss for the period (11+14)	-2.40	-4.95	-3.62	-7.35	-5.95	-13.60
16	Paid up Equity Share Capital (Face Value of Rs.10/- per share)	300	300	300	300	300	300
17	Earning per Equity Share						
	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. Previous Period/Year figures have been restated/ regrouped wherever necessary to make them comparable.
2. 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 November, 2017.
3. Beginning from 1st April, 2017, the Company has for the first time adopted Indian Accounting Standards (Ind AS) with a transition date of 1st April, 2016. These financial statements have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (LODR) Regulations, 2015 ('SEBI Regulations') and SEBI Circular dated July 5, 2016.

The Company has also prepared a reconciliation of the net profit for the corresponding period under the previously applicable Generally Applicable Accounting Principles (GAAP) with the total comprehensive income as reported in these financial results under Ind AS. The net profit reconciliation for the quarter and half year ended 30th September, 2016 for the results are presented below:

Particulars	Quarter ended 30th Sept, 2016	Half year ended 30th Sept, 2016
Net Profit for the Quarter under previous Indian GAAP	-3.62	-5.95
Profit on Valuation of Financial Instruments through Profit and Loss A/c	-	-
Net Profit for the Quarter under Ind AS	-3.62	-5.95
Other Comprehensive Income/ (Expense) (net of taxes)	-	-
Total Comprehensive Income as reported under Ind AS	-3.62	-5.95

for BIJOY HANS LIMITED

Ashok Kumar Patawary

(Ashok Kumar Patawari)

Managing Director

DIN: 00154286

Date : 29th November, 2017

Place : Guwahati



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STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakh)

		As At 30-09-2017	As at 31-03-2017
A	ASSETS		
1	Non- Current Assets		
a	Fixed Assets		
	(i) Tangible Assets	88.845	90.610
	(ii) Intangible Assets	-	-
	(iii) Capital Work-in-progress	-	-
	(iv) Intangible assets under Development	-	-
b	Non Current Investments	25.631	17.847
c	Deferred Tax Assets (Net)	2.981	2.981
d	Long Term Loans & Advances	0.351	0.351
e	Other Non Current Assets	-	-
	Sub-total-Non Current Assets	117.808	111.789
2	Current Assets		
a	Current Investments		
b	Inventories	10.592	16.434
c	Trade Receivables	9.709	10.696
d	Cash & Cash Equivalents	234.261	251.146
e	Short Term Loans & Advances	51.473	15.413
f	Other Current Assets	33.793	62.698
	Sub-total-Current Assets,	339.828	356.387
	TOTAL ASSETS	457.636	468.176
A	EQUITY AND LIABILITIES		
1	Shareholders Funds		
	(a) Share Capital	300.002	300.002
	(b) Reserves & Surplus	148.860	156.210
	Sub-total-Shareholders' funds	448.862	456.212
2	Non - Current Liabilities		
	(a) Long Term Borrowings	-	-
	(b) Deferred Tax Liabilities	-	-
	© Other Long Term Liabilities	-	-
	(d) Long Term Provisions	-	-
	Sub-total-Non Current Liabilities	-	-
3	Current Liabilities		
	(a) Short Term Borrowings	7.175	8.697
	(b) Trade Payables	1.599	3.267
	© Other Current Liabilities	-	-
	(d) Short Term Provisions	-	-
	Sub-total-Current Liabilities	8.774	11.964
	TOTAL EQUITY AND LIABILITIES	457.636	468.176

for BIJOY HANS LIMITED

Ashok Kumar Patawari

Ashok Kumar Patawari
Managing Director

DIN: 00154286

Place: Guwahati
Date : 29th November, 2017





Jain Patni & Associates
Chartered Accountants

303, Hanuman Tower, S. J. Road, Athgaon, Guwahati 01

+91 94027 70000

jainarunita@gmail.com



REPORT ON LIMITED REVIEW OF THE
UNAUDITED FINANCIAL RESULT OF M/S BIJOY HANS LIMITED
FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2017,

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 on 30th September, 2017 being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that we have not performed a review or audit of the figures relating to the corresponding quarter and half year ended 30th September, 2016 between the previous GAAP and Indian Accounting Standards ("Ind AS"), as reported in this statement.

This statement, which is the responsibility of the Company's Management and has been 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 rules issued thereunder and other accounting principles generally accepted in India.. 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-2400), "Engagements to Review Financial Statements" 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 inquires 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 modified by Circular No. CIR/CFD/FAC/62/2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



The Comparative Ind AS financial information of the Company for the immediately preceding quarter ended 30th June, 2017, corresponding quarter and half year from 1st April, 2016 to 30th September, 2016 were reviewed by the predecessor auditor; and the previous GAAP financial statements of the Company for the year ended 31st March, 2017 were audited by the predecessor auditor who expressed an unmodified opinion on those financial information and financial statements on 31st July, 2017 and 4th November, 2016.

Place: Guwahati
Date: 29th November, 2017



Yours Faithfully
For Jain Patni & Associates
Chartered Accountants
FRN: 328795E

A handwritten signature in black ink, appearing to read "Arunita Jain".

CA Arunita Jain
Partner
Membership No.413572