

# 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

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December 26, 2017

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

Sir,

***Sub: Submission of Rectified Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2017***

We are in receipt of your mail dated 21<sup>st</sup> December, 2017 pointing out some discrepancies in financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2017 submitted on 29th November, 2017 under Regulation 33 of the SEBI (LODR) Regulations, 2015 that the financial results submitted in PDF file is not as per Ind AS format.

We have noted the discrepancies and accordingly rectified the same as per the provisions of SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. We hereby, upload the revised financial results as per Ind AS format along with the reconciliation statement in accordance with Schedule III format of the Companies Act, 2013.

We kindly request you to take the same on record. We further certify that there are no changes in the figures of the results except formatting.

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			Half Year ended		Year ended
		30-09-17	30-06-17	30-09-16	30-09-17	30-09-16	31-03-17
		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	<b>Total Revenue (1+2)</b>	<b>16.04</b>	<b>16.11</b>	<b>53.90</b>	<b>32.15</b>	<b>91.18</b>	<b>155.44</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	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
	<b>Total Expenses</b>	<b>18.44</b>	<b>21.06</b>	<b>57.52</b>	<b>39.50</b>	<b>97.13</b>	<b>168.52</b>
5	<b>Profit from operations before exceptional and tax (3-4)</b>	<b>-2.40</b>	<b>-4.95</b>	<b>-3.62</b>	<b>-7.35</b>	<b>-5.95</b>	<b>-13.08</b>
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	-0.16
7	<b>Profit before Tax (5-6)</b>	<b>-2.40</b>	<b>-4.95</b>	<b>-3.62</b>	<b>-7.35</b>	<b>-5.95</b>	<b>-12.92</b>
8	<b>Tax Expense</b>						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deffered Tax	0.00	0.00	0.00	0.00	0.00	0.36
9	<b>Net Profit/ (Loss) after tax (7-8)</b>	<b>-2.40</b>	<b>-4.95</b>	<b>-3.62</b>	<b>-7.35</b>	<b>-5.95</b>	<b>-13.28</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
	(ii) 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>-2.40</b>	<b>-4.95</b>	<b>-3.62</b>	<b>-7.35</b>	<b>-5.95</b>	<b>-13.28</b>
12	Paid up Equity Share Capital (Face Value of Rs.10/- per share)	300	300	300	300	300	300
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. 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

Date : 29th November, 2017  
Place : Guwahati



for BIJOY HANS LIMITED  
*Ashok Kumar Patawari*  
(Ashok Kumar Patawari)  
Managing Director  
DIN: 00154286

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**STATEMENT OF ASSETS AND LIABILITIES**

(Rupees in Lakh)

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

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

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+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 30<sup>TH</sup> 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 30<sup>th</sup> 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 30<sup>th</sup> 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 30<sup>th</sup> June, 2017, corresponding quarter and half year from 1<sup>st</sup> April, 2016 to 30<sup>th</sup> September, 2016 were reviewed by the predecessor auditor; and the previous GAAP financial statements of the Company for the year ended 31<sup>st</sup> March, 2017 were audited by the predecessor auditor who expressed an unmodified opinion on those financial information and financial statements on 31<sup>st</sup> July, 2017 and 4<sup>th</sup> November, 2016.

Place: Guwahati  
Date: 29<sup>th</sup> 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