

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

May 29, 2018

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

Sir,

Sub: Audited financial results (standalone) of the Company for the quarter and year ended on 31st March, 2018

This is to inform you that the Board of Directors at its meeting held on 29th May 2018, approved the Audited Financial Results (Standalone) of the Company for the quarter and year ended on 31st March, 2018.

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, 2018.

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:-

- a. Statement showing the Audited Financial Results (Standalone) for the Quarter/year ended March 31, 2018, and
- b. Auditors Report on the Audited Financial Results – Standalone.

You are requested to kindly take on record the same.

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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STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

(Rs. In Lacs)

S No.	Particulars	Quarter Ended			Year Ended	
		31-03-18	31-12-17	31-03-17	31-03-18	31-03-17
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a) Revenue from Operations	9.96	15.09	25.14	43.82	132.61
	b) Other Income	6.11	5.02	6.14	24.51	23.40
	Total Income	16.07	20.11	31.28	68.33	156.01
2	Expenses:					
	(a) Cost of material consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock-in-trade	9.41	7.31	15.31	23.76	122.47
	(c) Changes in inventories of finished goods, work in progress & Stock in trade	-2.55	3.46	5.00	6.75	-8.53
	(d) Employee benefits expense	5.36	4.61	5.44	18.37	17.11
	(e) Finance Costs	0.77	0.00	0.39	0.77	0.39
	(f) Depreciation and amortisation expense	2.54	1.90	4.37	8.24	7.45
	(g) Other Expenses	2.99	4.88	4.76	22.29	29.63
	Total Expenses	18.52	22.16	35.27	80.18	168.52
3	Profit before exceptional and tax (1-2)	-2.45	-2.05	-3.99	-11.85	-12.51
4	Exceptional Items	0.00	0.00	-0.16	0.00	0.16
5	Profit before Tax (3-4)	-2.45	-2.05	-4.15	-11.85	-12.67
6	Tax Expense					
	Current Tax	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	-0.52	0.00	0.36	-0.52	0.36
7	Net Profit/ (Loss) after tax (5-6)	-1.93	-2.05	-4.51	-11.33	-13.03
8	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)	-1.93	-2.05	-4.51	-11.33	-13.03
10	Paid up Equity Share Capital (Face Value of Rs.10/- per share)	300	300	300	300	300
11	Earning per Equity Share					
	Basic EPS (Rs.)	0.00	0.00	0.00	0.00	0.00
	Diluted EPS (Rs.)	0.00	0.00	0.00	0.00	0.00

Notes:

1. The above results were reviewed by the Audit Committee and the the Board of Directors has approved the same and its release at their respective meetings held on 29th May, 2018.

2. First time adoption of Ind AS: The company has adopted Indian Accounting Standards ("Ind AS") from 1st April, 2017 and accordingly, the transition was carried out, from the Accounting Principles generally accepted in India as specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (Previous GAAP), in accordance with Ind AS-101 "First time adoption of the Indian Accounting Standards". Accordingly, the impact of transition has been recorded in the opening reserves as at 1st April, 2016 and the periods presented have been restated/ reclassified.

3. Reconciliation of the Net Profit after tax for the corresponding quarter ended 31st March, 2017 between previous GAAP and Ind As is as under:-

Particulars	Quarter ended 31st March, 2017	Year ended 31st March, 2017
Net Profit for the Quarter under previous Indian GAAP	-5.08	-13.60
Adjustments for Fair valuation of mutual fund and equity investments	0.57	0.57
Allowance for doubtful debts under expected credit loss model	-	-
Reversal of amount charged to Statement of Profit and loss from Revaluation reserve	-	-
Re-measurement of employee defined benefit obligation	-	-
Tax Adjustments	-	-
Profit after Tax as per Ind As before OCI	-4.51	-13.03
Other Comprehensive income (after tax)	-	-
Total Comprehensive Income as per Ind As	-4.51	-13.03



Reconciliation of Equity

Particulars	As at 31st March 2017	As at 1st April 2016
Equity under previous Indian GAAP	156.21	169.81
Ind -AS adjustments	-	-
Effect of Fair valuation of mutual funds and equity investments	-8.41	-8.98
Effect of financial instruments using effective interest rate	-	-
Deffered tax adjustments on above, including adjustments on estimates	-	-
Equity under Ind -AS	147.80	160.83

4. 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.

5. The Company has reclassified previous period's/ year's figures to confirm to current year's classification.

Date : May 29, 2018
Place: Guwahati



for BIJOY HANS LIMITED

Ashok Kumar Patawari

(Ashok Kumar Patawari)

Managing Director

DIN: 00154286

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AUDITED STANDALONE BALANCE SHEET AS ON 31ST MARCH 2018

(Rupees in Lakh)

	As At 31-03-18	As at 31-03-17	As at 01-04-16
I ASSETS			
A) Non- Current Assets			
(a) Property, Plant and Equipments	88.000	90.610	86.038
(b) Intangible Assets	-	-	-
(c) Capital Work-in-progress	-	-	-
(d) Financial Assets	-	-	-
i) Investments	12.276	9.440	10.317
ii) Other Financial Assets	0.351	0.351	0.351
e) Deferred Tax Assets (Net)	3.497	2.981	3.338
f) Other Non Current Assets	-	-	-
Sub-total-Non Current Assets	104.124	103.382	100.044
B) Current Assets			
a) Inventories	8.797	16.434	10.105
b) Financial Assets			
i) Trade Receivables	9.826	10.696	7.373
ii) Cash & Cash Equivalents	237.100	251.146	293.883
iii) Other Current Financial Assets	57.754	53.446	26.251
c) Other Current Assets	26.665	24.664	25.263
Sub-total-Current Assets	340.142	356.386	362.875
TOTAL ASSETS (I)	444.266	459.768	462.919
II EQUITY AND LIABILITIES			
A-Equity			
i) Equity Share Capital	300.002	300.002	300.002
ii) Other Equity	136.467	147.803	160.830
Equity attributable to shareholders	436.469	447.805	460.832
Sub-total Equity	436.469	447.805	460.832
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	-	-	-
Current Liabilities			
a) Financial Liabilities			
i) Borrowings	5.580	8.697	-
ii) Trade Payables	2.217	3.266	2.087
b) Other Current Liabilities	-	-	-
c) Provisions	-	-	-
Sub-total-Current Liabilities	7.797	11.963	2.087
TOTAL EQUITY AND LIABILITIES(II)	444.266	459.768	462.919

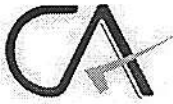
Place: Guwahati
Date : May 29, 2018



for BIJOY HANS LIMITED

Ashok Kumar Patrawari

Ashok Kumar Patrawari
Managing Director
DIN: 00154286



Jain Patni & Associates

Chartered Accountants

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

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jainarunita@gmail.com



Independent Auditor's Report on quarterly standalone financial results and year to date Results of the Company Pursuant to Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors
BIJOY HANS LIMITED

- 1) We have audited the accompanying statement of audited standalone financial results of M/s BIJOY HANS LIMITED for the quarter ended 31st March, 2018 and year ended on 31st March, 2018 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 5th July, 2016.
- 2) This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements.
- 3) We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



- 4) In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016; and
 - (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and Total comprehensive income and other financial information of the Company for the year ended 31st March, 2018.
- 5) The Statement includes the results for the Quarter ended 31st March, 2018 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review, by us.
- 6) The previously issued comparative financial information of the Company for the quarter and year ended 31st March, 2017 included in this Statement has been prepared after adjusting the previously issued financial information prepared in accordance with the Companies (Accounting Standards) Rules, 2006 to comply with Ind AS. The previously issued comparative financial information were audited by the predecessor auditor whose report for the year ended 31st March, 2017 dated 30th May, 2017 expressed an unmodified opinion on those comparative financial information. Adjustments made to the previously issued said comparative financial information to comply with Ind AS have been audited by us.

Our report is not modified in respect of this matter.

Place: Guwahati
Date : May 29, 2018



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