S. K. Soni & Co.
Chartered Accountants

36, Strand Road,
3rd Fl., R. No. 11,
Kolkata - 700 001.

To,
BIJOY MINING COMPANY LIMITED
20 Ballygung Circular Report,
Kolkata 700 019.

Dear Sir,

Re. : Limited Review

We have reviewed the accompanying statement of unaudited financial results of BIJOY MINING COMPANY LIMITED for the quarter ended 30th September, 2022. 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 in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata.

Date : 21st October, 2022.

S. K. SONI & CO. KOLKATA Chartered Accountants

For S. K. SONI & Co.
Chartered Accountants
(Firm's Registration No. : 0307168E)

Ksoni

(S.K. Soni)
Proprietor
Membership No. : 012800.

UDIN : 22012800BFSBXA5362

BIJOY MINING CO. LTD
Regd. Office : 20 BALLYGUNGE CIRCULAR ROAD KOLKATA 700019
CIN:L13201WB1940PLC010013
Email: info@rungtagroup.in

Statement of Assets and Liabilities as at 30.09.2022

			Amount (₹)
SL. No.	Particulars	30.09.2022 (Unaudited)	31.03.2022 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	60,905	61,520
	Financial Assets		
	Investments	4,96,05,946	5,29,30,741
	Deferred Tax Assets (Net)	1,42,709	1,42,709
	Other Non-current assets	4,450	4,450
2	**Current assets**		
	Inventories	17,91,822	17,91,822
	Financial Assets		
	a) Trade Receivables	37,71,818	-
	b) Cash and cash equivalents	2,40,486	3,16,770
	Current Tax Assets (net)	2,92,498	2,86,665
	Other current assets	1,00,000	9,15,104
	TOTAL - ASSETS	**5,60,10,634**	**5,64,49,781**
B	**EQUITY AND LIABILITIES**		
1	**Equity and Liabilities**		
	Equity		
	Equity Share Capital	20,00,000	20,00,000
	Other Equity	5,33,58,595	5,23,28,291
2	**Liabilities**		
	Non-current liabilities		
	Provisions	5,98,139	5,98,139
3	**Current Liabilities**		
	Financial Liabilities		
	-Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii)total outstanding dues of creditors other than micro enterprises and small enterprises	53,900	15,23,351
	Current tax liabilities (Net)		
	TOTAL - EQUITY AND LIABILITIES	**5,60,10,634**	**5,64,49,781**

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In terms of our report attached
For S.K. Soni & Co.
Chartered Accountants
Firm Regn. No- 307168E

S.K. SONI & CO. KOLKATA Chartered Accountants

S K SONI
Partner
Membership No. 012800
UDIN: 22012800BFSBXA5632
Place: Kolkata
Dated : 21/10/2022

On behalf of the Board
For Bijoy Mining Company Ltd.
Director
SANTOSH KUMAR RUNGTA
DIN:- 00053824

For Bijoy Mining Company Ltd.
Director
RAJ KUMAR RUNGTA
DIN:- 00053914

BIJOY MINING CO. LTD

Regd. Office : 20 BALLYGUNGE CIRCULAR ROAD KOLKATA 700019

CIN:L13201WB1940PLC010013

Email: info@rungtagroup.in

Statement of Unaudited Financial Results for the Quarter and Six months ended 30th September, 2022

Amount (₹)

SL. No.	Particulars	Quarter -Ended			Half Year Ended		Year - Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Revenue From Operations	9,85,545		-	37,71,818	-	66,69,782
2.	Other Income	5,766	15,234	94,600	56,684	1,00,246	1,00,246
3.	**Total Income (1+2)**	**9,91,311**	**15,234**	**94,600**	**38,28,502**	**1,00,246**	**67,70,028**
4.	**Expenses**						
	Purchase of Trading Goods	9,65,833	-	-	36,96,307	-	66,69,782
	Changes in inventories of Finished Goods	-	-	-		-	
	Employee benefits expense	44,410	1,01,360	1,36,212	2,42,150	2,29,572	5,68,752
	Depreciation and amortisation expense	113	311	362	615	724	1,449
	Other expenses	(2,06,797)	2,24,847	17,743	2,45,636	2,07,612	3,14,280
	Total Expenses	**8,03,559**	**3,26,518**	**1,54,317**	**41,84,708**	**4,37,908**	**75,54,264**
5.	**Profit/(Loss) before exceptional items and tax (3-4)**	**1,87,753**	**(3,11,284)**	**(59,717)**	**(3,56,206)**	**(3,37,662)**	**(7,84,235)**
6.	Exceptional Items	-	-	-	-	-	-
7.	**Profit/(Loss) before tax (5-6)**	**1,87,753**	**(3,11,284)**	**(59,717)**	**(3,56,206)**	**(3,37,662)**	**(7,84,235)**
8.	Tax Expense:						
	(1) Current Tax	-		90,000		1,35,000	2,25,000
	(2) Current Tax for earlier year	9	(9)	-	(9)	-	-
	(3) MAT Credit entitlement	-					(3,73,392)
	(4) Deferred Tax	-		-		-	25,226
9.	**Profit/(Loss) for the period (7±8)**	**1,87,744**	**(3,11,275)**	**(1,49,717)**	**(3,56,197)**	**(4,72,662)**	**(6,61,069)**
10.	Other Comprehensive Income	18,11,447	(3,46,467)	10,02,516	13,86,519	40,98,311	39,99,310
11.	**Total Comprehensive Income for the period (9 ± 10)**	**19,99,190**	**(6,57,742)**	**8,52,799**	**10,30,321**	**36,25,649**	**33,38,241**
12.	Earnings per Share (of Rs. 10/-each) (for continuing operations)						
	a) Basic	0.94	(1.56)	(0.75)	(1.78)	(2.36)	(3.31)
	b) Diluted	0.94	(1.56)	(0.75)	(1.78)	(2.36)	(3.31)

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Notes:-

1 The above results were reviewed and approved by the Board of Directors.

2 The figure for the quarter ended 31st March 2022 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to second quarter of the financial year which were subject to limited review.

3 The format for Unaudited Quarterly Results as prescribed in SEBI's Circular CIR/ CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's Circular dated 5th July, 2016, Indian Accounting Standards (IND-AS) and schedule-III (Division-II) to the Companies Act, 2013 applicable to the companies which are preparing the financial statements as per IND-AS.

4 The IND-AS complied corresponding figures of the corresponding quarter of the previous year have not been subjected to a limited review or audit.

5 Figures for the previous periods are re-classified / re-arranged / re- grouped , whereever necessary , to correspond with the current period's classification / disclosure.

In terms of our report attached
For S.K. Soni & Co.
Chartered Accountants
Firm Regn. No- 307168E

S.K. SONI & CO. ★ KOLKATA ★ Chartered Accountants

S K SONI
Partner
Membership No. 012800
UDIN: 22012800BFSBXA5632
Place: Kolkata
Dated : 21/10/2022

On behalf of the Board

For Bijoy Mining Company Ltd.

Director

SANTOSH KUMAR RUNGTA
DIN:- 00053824

For Bijoy Mining Company Ltd.

Director

RAJ KUMAR RUNGTA
DIN:- 00053914

BIJOY MINING CO. LTD

Regd. Office : 20 BALLYGUNGE CIRCULAR ROAD KOLKATA 700019

CIN:L13201WB1940PLC010013

Email: info@rungtagroup.in

Statement of Unaudited Cash Flow statement forSix months ended on 30.09.2022

Amount (₹)

	PARTICULARS	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)
(A)	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit/(loss) before exceptional items and tax	(3,56,206)	(3,37,662)
	Adjustments for:		
	-Depreciation, Imparement and Amortisation Expenses	1,340	724
	-(Profit)/Loss on sale/discard of Property Plant and Equipment(net)		-
	-Dividend Income	(49,436)	(99,946)
	-Balance written off	(7,000)	(300)
	-Provision for Gratuity	-	7,422
	Operating Profit Before Working Capital Changes	**(4,11,302)**	**(4,29,762)**
	Adjustments for:		
	-(Decease)/ Increase in Trade Payables & Other Current Liabilities	(16,34,921)	32,683
	-Decrease/ (Increase) Trade Receivables	(37,55,034)	9,09,979
	-Decrease/ (Increase) Other Non-Current Asset	(2,91,299)	-
	-Decrease/ (Increase) Other Current Asset	(0.36)	1,25,005
	-Decrease/ (Increase) Inventories	-	-
	Cash Generated from Operations :	**(60,92,557)**	**6,37,905**
	Income Tax Paid (including Tax deducted at source)	4,944.00	9,995
	Net Cash generated from Operating Activities	**(60,97,501)**	**6,27,910**
(B)	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipments, Intangible and Capital Work in Progress		-
	(Purchase) / sale cost of Investment	53,80,475	(1,01,859)
	Dividend Income	49,436	99,946
	Net Cash generated/ (used) in Investing Activities	**54,29,911**	**(1,913)**
(C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Changes in other Financial Liabilities		-
	Changes in Current Borrowings (Net)		-
	Non Current Borrowings (Net)		-
	Finance cost paid		-
	Tax Paid on dividend		
	Net Cash generated/(used) in Financing Activities	-	-
	Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	**(6,67,590)**	**6,25,997**
	Opening Cash and Cash Equivalents	**9,08,075**	**2,82,078**
	Closing Cash and Cash Equivalents	**2,40,486**	**9,08,075**

On behalf of the Board

In terms of our report attached
For S.K. Soni & Co.
Chartered Accountants
Firm Regn. No- 307168E

For Bijoy Mining Company Ltd.

Director

SANTOSH KUMAR RUNGTA
DIN:- 00053824

S K SONI
Partner
Membership No. 012800
UDIN: 22012800BFSBXA5632
Place: Kolkata
Dated : 21/10/2022

For Bijoy Mining Company Ltd.

Director

RAJ KUMAR RUNGTA
DIN:- 00053914