

S. K. Soni & Co.
Chartered Accountants

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

To,
BIJOY MINING COMPANY LIMITED
20 Ballygun Circular Road,
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 31st December, 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 : 5th January, 2023.



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

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

UDIN : 23012800BGWISI1919

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022							
Sl. No.	Particulars	Amount (₹)					
		Quarter -Ended		Nine Months -Ended		Year - Ended	
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
1.	Revenue From Operations	37,42,612	37,71,818	-	75,14,430	-	66,69,782
2.	Other Income	206	41,450	-	56,890	1,00,246	1,00,246
3.	Total Income (1+2)	37,42,818	38,13,268	-	75,71,320	1,00,246	67,70,028
4.	Expenses						
	Purchase of Trading Goods	36,67,712	36,96,307	-	73,64,019	-	66,69,782
	Changes in inventories of Finished Goods	-	-	-	-	-	-
	Employee benefits expense	1,31,852	1,40,790	1,28,863	3,74,002	3,58,435	5,68,752
	Depreciation and amortisation expense	293	304	362	908	1,086	1,449
	Other expenses	22,482	20,789	13,508	2,68,118	2,21,120	3,14,280
	Total Expenses	38,22,339	38,58,190	1,42,733	80,07,047	5,80,641	75,54,264
5.	Profit/(Loss) before exceptional items and tax (3-4)	(79,521)	(44,922)	(1,42,733)	(4,35,727)	(4,80,395)	(7,84,235)
6.	Exceptional Items	-	-	-	-	-	-
7.	Profit/(Loss) before tax (5-6)	(79,521)	(44,922)	(1,42,733)	(4,35,727)	(4,80,395)	(7,84,235)
8.	Tax Expense:						
	(1) Current Tax	-	-	90,000	-	2,25,000	2,25,000
	(2) Current Tax for earlier year	1,43,996	-	-	1,43,987	-	-
	(3) MAT Credit entitlement	-	-	-	-	-	(3,73,392)
	(4) Deferred Tax	-	-	-	-	-	25,226
9.	Profit/(Loss) for the period (7±8)	(2,23,517)	(44,922)	(2,32,733)	(5,79,714)	(7,05,395)	(6,61,069)
10.	Other Comprehensive Income	9,88,455	17,32,986	2,91,761	23,74,974	43,90,072	39,99,310
11.	Total Comprehensive Income for the period (9 ± 10)	7,64,938	16,88,064	59,028	17,95,259	36,84,677	33,38,242
12.	Earnings per Share (of Rs. 10/-each) (for continuing operations)						
	a) Basic	(1.12)	(0.22)	(1.16)	(2.90)	(3.53)	(3.31)
	b) Diluted	(1.12)	(0.22)	(1.16)	(2.90)	(3.53)	(3.31)

Notes:

- The above results were reviewed and approved by the Board of Directors.
- 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 third quarter of the financial year which were subject to limited review.
- 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.
- The IND-AS complied corresponding figures of the corresponding quarter of the previous year have not been subjected to a limited review or audit.
- Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever 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

S K SONI
 Partner
 Membership No. 012800
 UDIN: 23012800 BGW1511919
 Place: Kolkata
 Dated : 5th January, 2023



On behalf of the Board
 For Bijoy Mining Company Ltd.

S. Runtgta
 Director

SANTOSH KUMAR RUNGTA
 DIN:- 00053824

For Bijoy Mining Company Ltd.

S. Runtgta
 Director
 RAJ KUMAR RUNGTA
 DIN:- 00053914