



S. K. Soni & Co.
Chartered Accountants

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36, Strand Road, 3rd Floor,
Room No. 11, Kolkata - 700001

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, 2023. 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 : 10th January, 2024.



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

S. K. Soni

(S.K. Soni)
Proprietor

Membership No. : 012800.

UDIN : 24012800BKCIK5394

BIJOY MINING CO. LTD

Regd. Office : 20 BALLYGUNGE CIRCULAR ROAD KOLKATA 700019

CIN:L13201WB1940PLC010013

Email: bijoymining@runtagroup.in

Statement of Unaudited Financial Results for the Quarter and Six months ended 30th September, 2023

SL. No.	Particulars	Amount (₹)					
		Quarter - Ended			Half Year Ended		Year - Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Revenue From Operations	-	1,71,43,497	37,71,818	1,71,73,497	37,71,818	75,14,430
2.	Other Income	28,035	19,013	41,450	47,048	56,684	76,328
3.	Total Income (1+2)	28,035	1,71,62,510	38,13,268	1,72,20,545	38,28,502	75,90,758
4.	Expenses						
	Purchase of Trading Goods	-	46,48,505	36,96,307	46,48,505	36,96,307	73,64,019
	Changes in inventories of Finished Goods	-	-	-	-	-	-
	Employee benefits expense	1,25,830	1,03,974	1,40,790	2,29,804	2,42,150	8,12,748
	Depreciation and amortisation expense	273	270	304	543	615	1,184
	Other expenses	58,527	1,64,940	20,789	2,23,468	2,45,636	10,68,472
	Total Expenses	1,84,630	49,17,689	38,58,190	51,02,319	41,84,708	92,46,423
5.	Profit/(Loss) before exceptional items and tax (3-4)	(1,56,595)	1,22,44,821	(44,922)	1,21,18,226	(3,56,206)	(16,55,665)
6.	Exceptional Items	-	-	-	-	-	-
7.	Profit/(Loss) before tax (5-6)	(1,56,595)	1,22,44,821	(44,922)	1,21,18,226	(3,56,206)	(16,55,665)
8.	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Current Tax for earlier year	-	-	-	-	(9)	(1,43,987)
	(3) MAT Credit entitlement	-	-	-	-	-	-
	(4) Deferred Tax	-	-	-	-	-	(52,704)
9.	Profit/(Loss) for the period (7±8)	(1,56,595)	1,22,44,821	(44,922)	1,21,18,226	(3,56,197)	(14,58,973)
10.	Other Comprehensive Income	19,17,734	24,49,830	17,32,986	43,67,564	13,86,519	57,64,603
11.	Total Comprehensive Income for the period (9 ± 10)	17,61,139	1,46,94,651	16,88,064	1,64,85,790	10,30,321	43,05,629
12.	Earnings per Share (or Rs. 10/-each) (for continuing)						
	a) Basic	(0.78)	61.22	(0.22)	60.59	(1.78)	(7.29)
	b) Diluted	(0.78)	61.22	(0.22)	60.59	(1.78)	(7.29)

Notes:-

- The above results were reviewed and approved by the Board of Directors.
- The figure for the quarter ended 31st March 2023 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.
- 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: 24012800BKCIK5394

Place: Kolkata

Dated: 10/01/2024

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: bijoymining@runtagroup.in

Statement of Assets and Liabilities as at 30.09.2023

SL. No.	Particulars	Amount (₹)	
		30.09.2023 (Unaudited)	31.03.2023 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	59,793	60,336
	Financial Assets		
	Investments	7,28,28,119	5,63,61,398
	Deferred Tax Assets (Net)	1,95,414	1,95,414
	Other Non-current assets	4,450	4,450
2	Current assets		
	Inventories	13,07,103	17,91,822
	Financial Assets		
	a) Trade Receivables		
	b) Cash and cash equivalents	2,49,104	11,75,544
	Current Tax Assets (net)	9,25,598	5,27,956
	Other current assets		
	TOTAL - ASSETS	7,55,69,581	6,01,16,919
B	EQUITY AND LIABILITIES		
1	Equity and Liabilities		
	Equity		
	Equity Share Capital	20,00,000	20,00,000
	Other Equity	6,27,13,217	5,66,33,544
2	Liabilities		
	Non-current liabilities		
	Provisions	8,00,888	8,00,888
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	1,63,702	6,60,878
	Other Current liabilities	98,91,775	21,610
	TOTAL - EQUITY AND LIABILITIES	7,55,69,581	6,01,16,919

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

S K SONI
Partner
Membership No. 012800
UDIN: 24012800BKCI EK5394
Place: Kolkata
Dated : 10/01/2024



On behalf of the Board
For Bijoy Mining Company Ltd

Santosh Kumar Rungta
Director
SANTOSH KUMAR RUNGTA
DIN:- 00053824

For Bijoy Mining Company Ltd.
Raj Kumar Rungta
Director

RAJ KUMAR RUNGTA
DIN:- 00053914

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Regd. Office : 20 BALLYGUNGE CIRCULAR ROAD KOLKATA 700019

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Statement of Unaudited Cash Flow statement for Six months ended on 30.09.2023

Amount (₹)

PARTICULARS		30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
(A)	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Profit/(loss) before exceptional items and tax	1,21,18,226	(3,56,206)
	<u>Adjustments for:</u>		
	-Depreciation, Impairment and Amortisation Expenses	543	1,340
	-(Profit)/Loss on sale/discard of Property Plant and Equipment(net)		
	-Dividend Income	(47,047)	(49,436)
	-Balance written off	-	(7,000)
	Operating Profit Before Working Capital Changes	1,20,71,721	(4,11,302)
	<u>Adjustments for:</u>		
	-(Decease)/ Increase in Trade Payables & Other Current Liabilities	(4,97,176)	(16,34,921)
	-Decrease/ (Increase) Trade Receivables	-	(37,55,034)
	-Decrease/ (Increase) Other Non-Current Asset		(2,91,299)
	-Decrease/ (Increase) Other Current Asset	3,97,642	(0.36)
	-Decrease/ (Increase) Inventories	(4,84,719)	-
	Cash Generated from Operations :	1,14,87,468	(60,92,557)
	Income Tax Paid (including Tax deducted at source)	2,50,000	4,944
	Net Cash generated from Operating Activities	1,12,37,468	(60,97,501)
(B)	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Purchase of Property, Plant and Equipments, Intangible and Capital Work in Progress		
	(Purchase) / sale cost of Investment	(1,12,75,897)	53,80,475
	Dividend Income	47,047	49,436
	Net Cash generated/ (used) in Investing Activities	(1,12,28,850)	54,29,911
(C)	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Changes in other Financial Liabilities		
	Tax Paid on dividend		
	Net Cash generated/(used) in Financing Activities	-	-
	Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	8,618	(6,67,590)
	Opening Cash and Cash Equivalents	2,40,485	9,08,075
	Closing Cash and Cash Equivalents	2,49,104	2,40,485

Summary of Significant Accounting Policies 2

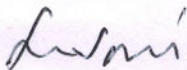
The accompanying notes are an integral part of the financial statements.

In terms of our report attached

For S.K. Soni & Co.

Chartered Accountants

Firm Regn. No- 307168E




S K SONI

Partner

Membership No. 012800

UDIN: 2401280013KCEIK5394

Place: Kolkata

Dated : 10/01/2024

On behalf of the Board

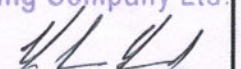
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