



S. K. Soni & Co.
Chartered Accountants

+91 98360 41566

sksonico@yahoo.com



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, 2024**. 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 : 7th October, 2024.



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

(S.K. Soni)
Proprietor

Membership No. : 012800
UDIN : 24012800BKCIJW8642

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 30.09.2024

SL. No.	Particulars	Amount (₹)	
		30.09.2024 (Unaudited)	31.03.2024 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	58,788	59,253
	Financial Assets		
	Investments	8,91,11,799	8,79,33,181
	Deferred Tax Assets (Net)	1,52,402	1,52,402
	Other Non-current assets	4,450	4,450
2	Current assets		
	Inventories	8,47,509	8,47,509
	Financial Assets		
	a) Trade Receivables	14,54,285	-
	b) Cash and cash equivalents	1,30,281	56,392
	Current Tax Assets (net)	56,15,333	56,53,253
	Other current assets		
	TOTAL - ASSETS	9,73,74,848	9,47,06,441
B	EQUITY AND LIABILITIES		
1	Equity and Liabilities		
	Equity		
	Equity Share Capital	20,00,000	20,00,000
	Other Equity	9,46,84,723	9,19,65,241
2	Liabilities		
	Non-current liabilities		
	Provisions	6,35,481	6,35,481
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	54,644	1,05,719
	Other Current liabilities		
	TOTAL - EQUITY AND LIABILITIES	9,73,74,848	9,47,06,441

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: 24012800BKC1JX3980

Place: Kolkata

Dated : 07/10/2024



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

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, 2024

SL. No.	Particulars	Amount (₹)					
		Quarter - Ended			Half Year Ended		Year - Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Revenue From Operations	14,54,875	-	-	14,54,875	1,71,73,497	3,02,43,497
2.	Other Income	47,700	41,294	28,035	88,995	47,048	67,992
3.	Total Income (1+2)	15,02,575	41,294	28,035	15,43,870	1,72,20,545	3,03,11,489
4.	Expenses						
	Purchase of Trading Goods	14,25,777	-	-	14,25,777	46,48,505	46,48,505
	Changes in inventories of Finished Goods			-			9,44,313
	Employee benefits expense	1,78,775	1,13,860	1,25,830	3,06,635	2,29,804	5,97,436
	Depreciation and amortisation expense	232	232	273	465	543	1,083
	Other expenses	3,11,921	1,62,706	58,527	4,74,627	2,23,468	4,71,339
	Total Expenses	19,16,705	2,76,798	1,84,630	22,07,504	51,02,319	66,62,676
5.	Profit/(Loss) before exceptional items and tax (3-4)	(4,14,130)	(2,35,504)	(1,56,595)	(6,63,634)	1,21,18,226	2,36,48,813
6.	Exceptional Items	-	-	-	-	-	-
7.	Profit/(Loss) before tax (5-6)	(4,14,130)	(2,35,504)	(1,56,595)	(6,63,634)	1,21,18,226	2,36,48,813
8.	Tax Expense:						
	(1) Current Tax						
	(2) Current Tax for earlier year						
	(3) MAT Credit entitlement						
	(4) Deferred Tax						43,011
9.	Profit/(Loss) for the period (7+8)	(4,14,130)	(2,35,504)	(1,56,595)	(6,63,634)	1,21,18,226	2,36,05,802
10.	Other Comprehensive Income	(23,50,243)	56,60,187	19,17,734	33,07,017	43,67,564	1,17,25,518
11.	Total Comprehensive Income for the period (9 ± 10)	(27,64,373)	54,24,683	17,61,139	26,43,383	1,64,85,790	3,53,31,320
12.	Earnings per Share (of Rs. 10/-each) (for continuing operations)						
	a) Basic	(2.07)	(1.18)	(0.78)	(3.32)	60.59	118.03
	b) Diluted	(2.07)	(1.18)	(0.78)	(3.32)	60.59	118.03

Notes:-

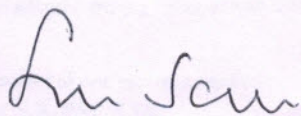
- The above results were reviewed and approved by the Board of Directors.
- The figure for the quarter ended 31st March 2023 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to second quarter of the financial year which 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

Partner

Membership No. 012800

UDIN: 24012800BKCIJW8642

Place: Kolkata

Dated : 07/10/2024

On behalf of the Board

For Bijoy Mining Company Ltd.

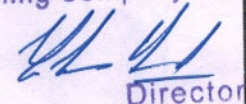


Director

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@runttagroup.in

Statement of Unaudited Cash Flow statement for Six months ended on 30.09.2024

		Amount (₹)	
PARTICULARS		30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
(A)	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Profit/(loss) before exceptional items and tax	(6,63,634)	1,21,18,226
	<u>Adjustments for:</u>		
	-Depreciation, Impairment and Amortisation Expenses	465	543
	-(Profit)/Loss on sale/discard of Property Plant and Equipment(net)		
	-Dividend Income	(88,995)	(47,047)
	-Balance written off	-	-
	Operating Profit Before Working Capital Changes	(7,52,164)	1,20,71,721
	<u>Adjustments for:</u>		
	-(Decease)/ Increase in Trade Payables & Other Current Liabilities	(51,075)	(4,97,176)
	-Decrease/ (Increase) Trade Receivables	(14,54,285)	-
	-Decrease/ (Increase) Other Non-Current Asset		
	-Decrease/ (Increase) Other Current Asset	37,920	3,97,642
	-Decrease/ (Increase) Inventories	-	(4,84,719)
	Cash Generated from Operations :	(22,19,604)	1,14,87,468
	Income Tax Paid (including Tax deducted at source)	-	2,50,000
	Net Cash generated from Operating Activities	(22,19,604)	1,12,37,468
(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	20,11,787	(1,12,75,897)
	Dividend Income	88,995	47,047
	Net Cash generated/ (used) in Investing Activities	21,00,782	(1,12,28,850)
(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)	(1,18,822)	8,618
	Opening Cash and Cash Equivalents	2,49,104	2,40,485
	Closing Cash and Cash Equivalents	1,30,281	2,49,104

Summary of Significant Accounting Policies 2

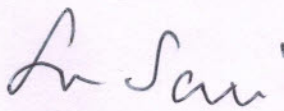
The accompanying notes are an integral part of the financial statements.

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: 24012800BKCIJY4441

Place: Kolkata

Dated : 07/10/2024

On behalf of the Board

For Bijoy Mining Company Ltd

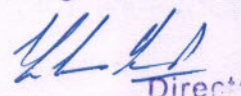


Director

SANTOSH KUMAR RUNGTA

DIN:- 00053824

For Bijoy Mining Company Ltd



Director

RAJ KUMAR RUNGTA

DIN:- 00053914