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 audited financial results of BIJOY MINING COMPANY LIMITED for the quarter ended 31st March, 2025. 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 audited 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 : 26th April, 2025.

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

S. K. SONI & CO. KOLKATA Chartered Accountants

(S.K. Soni)
Proprietor
Membership No. : 012800
UDIN : 25012800BMLZZP5517

BIJOY MINING CO. LTD

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

Statement of audited Financial Results for the Quarter and Year ended 31st March, 2025

Amount (₹)

SL. No.	Particulars	Quarter -Ended			Year - Ended	
		31.03.2025	31.12.2023	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1.	Revenue From Operations	24,20,800	9,75,070	1,71,43,497	33,95,870	3,02,43,497
2.	Other Income	2,12,755	-	62,764	2,12,755	67,992
3.	**Total Income (1+2)**	**26,33,555**	**9,75,070**	**1,72,06,261**	**36,08,625**	**3,03,11,489**
4.	**Expenses**					
	Purchase of Trading Goods	23,72,311	9,55,638	46,48,505	33,27,949	46,48,505
	Changes in inventories of Finished Goods	-	-	9,44,313	-	9,44,313
	Employee benefits expense	6,64,370	1,68,275	4,80,716	8,32,645	5,97,436
	Depreciation and amortisation expense	465	232	810	697	1,083
	Other expenses	9,12,282	91,678	4,09,187	10,03,960	4,71,339
	Total Expenses	**39,49,429**	**12,15,823**	**64,83,531**	**51,65,252**	**66,62,676**
5.	**Profit/(Loss) before exceptional items and tax (3-4)**	**(13,15,873)**	**(2,40,753)**	**1,07,22,730**	**(15,56,626)**	**2,36,48,813**
6.	Exceptional Items			-		
7.	**Profit/(Loss) before tax (5-6)**	**(13,15,873)**	**(2,40,753)**	**1,07,22,730**	**(15,56,626)**	**2,36,48,813**
8.	Tax Expense:					
	(1) Current Tax	-		-		
	(2) Current Tax for earlier year	57,64,750		-	57,64,750	
	(3) MAT Credit entitlement	4,14,600		-	4,14,600	
	(4) Deferred Tax	(32,166)		43,011	(32,166)	43,011
9.	**Profit/(Loss) for the period (7±8)**	**(74,63,058)**	**(2,40,753)**	**1,06,79,719**	**(77,03,811)**	**2,36,05,802**
10.	Other Comprehensive Income	49,33,084	38,80,196	77,36,439	88,13,280	1,17,25,518
11.	**Total Comprehensive Income for the period (9 ± 10)**	**(25,29,974)**	**36,39,443**	**1,84,16,158**	**11,09,469**	**3,53,31,320**
12.	Earnings per Share (of Rs. 10/-each) (for continuing operations)					
	a) Basic	(37.32)	(1.20)	53.40	(38.52)	118.03
	b) Diluted	(37.32)	(1.20)	53.40	(38.52)	118.03

Notes:-

1. The above results were reviewed and approved by the Board of Directors.
2. The figures for the quarter ended 31st March,2025 and 31st March,2024 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.
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

On behalf of the Board

For S.K. Soni & Co.
Chartered Accountants
Firm Regn. No- 307168E

S. K. SONI & CO. KOLKATA Chartered Accountants

S K SONI
Proprietor
Membership No. 012800
UDIN: 25012800BML2ZP5517
Place: Kolkata
Dated : 26/04/2025

SANTOSH KUMAR RUNGTA
DIN- 00053824

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 Assets and Liabilities as at 31.03.2025

Amount (₹)

SL. No.	Particulars	31.03.2025 (Audited)	31.03.2024 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	10,316	59,253
	Financial Assets		
	Investments	9,36,07,908	8,79,33,181
	Deferred Tax Assets (Net)	1,84,568	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	11,17,919	-
	b) Cash and cash equivalents	2,64,043	56,392
	Current Tax Assets (net)	51,159	56,53,253
	Other current assets		
	TOTAL - ASSETS	**9,60,87,872**	**9,47,06,441**
B	**EQUITY AND LIABILITIES**		
1	**Equity and Liabilities**		
	Equity		
	Equity Share Capital	20,00,000	20,00,000
	Other Equity	9,30,74,710	9,19,65,241
2	**Liabilities**		
	Non-current liabilities		
	Provisions	7,16,596	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	2,96,566	1,05,719
	Other Current liabilities		
	TOTAL - EQUITY AND LIABILITIES	**9,60,87,872**	**9,47,06,441**

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

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

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Statement of audited Cash Flow statement for the year ended on 31.03.2025

Amount (₹)

	PARTICULARS	31.03.2025 (Audited)	31.03.2024 (Audited)
(A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit/(loss) before exceptional items and tax	(15,56,626)	2,36,48,813
	Adjustments for:		
	-Depreciation, Imparement and Amortisation Expenses	697	1,083
	-(Profit)/Loss on sale/discard of Property Plant and Equipment(net)		
	-Dividend Income	(88,995)	(52,275)
	-Balance written off	-	-
	-Provision for Gratuity	81,115	18,868
	Operating Profit Before Working Capital Changes	**(15,63,809)**	**2,36,16,489**
	Adjustments for:		
	-(Decease)/ Increase in Trade Payables & Other Current Liabilities	1,90,847	(5,56,038)
	-Decrease/ (Increase) Trade Receivables	(11,17,919)	-
	-Decrease/ (Increase) Other Non-Current Asset	(9,250)	
	-Decrease/ (Increase) Other Current Asset	(63,383)	
	-Decrease/ (Increase) Inventories	-	(9,44,313)
	Cash Generated from Operations :	**(25,63,514)**	**2,21,16,138**
	Income Tax Paid (including Tax deducted at source)	(5,68,000)	(51,23,000)
	Net Cash generated from Operating Activities	**(31,31,514)**	**1,69,93,138**
(B)	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipments, Intangible and Capital Work in Progress		
	(Purchase) / sale cost of Investment	32,50,169	(1,81,65,289)
	Dividend Income	88,995	52,275
	Net Cash generated/ (used) in Investing Activities	**33,39,164**	**(1,81,13,014)**
(C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	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)	**2,07,651**	**(11,19,876)**
	Opening Cash and Cash Equivalents	56,392	11,76,268
	Closing Cash and Cash Equivalents	**2,64,043**	**56,392**

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 & CO. KOLKATA Chartered Accountants

On behalf of the Board

SANTOSH KUMAR RUNGTA
DIN:- 00053824

S K SONI
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