

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.

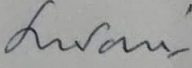
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of audited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information 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)
Proprietor

Membership No. : 012800
UDIN : 25012800BMLZZP5517

BIJOY MINING CO. LTD

Regd. Office : 20 BALLYGUNGE CIRCULAR ROAD KOLKATA 700019

CIN:L13201WB1940PLC010013

Email: info@runtagroup.in

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

SL. No.	Particulars	Amount (₹)				
		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

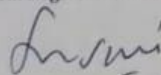
Notes:-

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

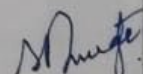
In terms of our report attached

On behalf of the Board

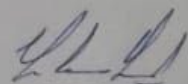
For S.K. Soni & Co.
Chartered Accountants
Firm Regn. No- 307168E




S K SONI
Proprietor
Membership No. 012800
UDIN: 25012800BML22P5517
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

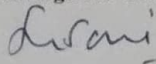
SL. No.	Particulars	Amount (₹)	
		31.03.2025 (Audited)	31.03.2024 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	10,316	59,253
	Financial Assets		
	Investments	9,36,07,908	8,79,33,181
	Deferred Tax Assets (Net)	1,84,568	1,52,402
	Other Non-current assets	4,450	4,450
2	Current 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**

Proprietor

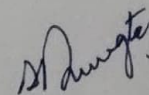
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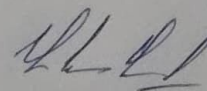
Place: Kolkata

Dated : 26/04/2025

On behalf of the Board


SANTOSH KUMAR RUNGTA

DIN:- 00053824


RAJ KUMAR RUNGTA

DIN:- 00053914

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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)	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Profit/(loss) before exceptional items and tax	(15,56,626)	2,36,48,813
	<u>Adjustments for:</u>		
	-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
	<u>Adjustments for:</u>		
	-(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)	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	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)	<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)	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

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Proprietor

Membership No. 012800

UDIN: 25012800BML22P5517

Place: Kolkata

Dated: 26/04/2025



On behalf of the Board

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