

BIHARIJI ISPAT UDYOG LIMITED

REGD. OFFICE: 8, Sant Nagar, Part of 2nd Floor, East of Kailash, New Delhi, 110065.

CORPORATE OFFICE: SECTOR-45, MATHURA ROAD FARIDABAD, HARYANA, INDIA, 121003

Ph.:+91-11-32946682, 26414057, Tele-Fax:+91-11-41674116 Email Id: biharijiispat@gmail.com

CIN: L27109DL1974PLC007047; Web-site: www.biharijiispat.com

To
The Secretary,
Metropolitan Stock Exchange of India Limited,
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla, West, Mumbai - 400 070

Date: 25.11.2024

Ref: Symbol: BIUL

Sub: Outcome of the Board Meeting held on 25th November 2024 — Quarterly/ Half Yearly Un-Audited Financial Results of the Company for the quarter/ Half Year ended 30th September 2024 - Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the SEBI Listing Regulations")

Ref: Intimation of Board Meeting vide letter dated 08th November 2024, 14th November 2024 & 19th November 2024

Further to our intimation dated 08th November 2024, 14th November 2024 and 19th November 2024 and in compliance with Regulation 30 read with para A(4)(h) of Part A of Schedule III, Regulation 33 and other applicable provisions of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of Bihariji Ispat Udyog Limited ("the Company"), at their Meeting held today viz. Monday, 25th November 2024 has inter-alia, approved the Un-Audited Financial Results of the Company for the Quarter/ Half Year ended on September 30, 2024

In this regard, please find enclosed the following documents prepared in compliance with Regulation 33 of the SEBI Listing Regulations:

1. The Un-Audited consolidated and standalone financial results of the Company for the Quarter/ Half Year ended on September 30, 2024.
2. Auditors Limited Review Report on consolidated and standalone financial results of the Company for the Quarter/ Half Year ended on September 30, 2024, issued by the Company's Statutory Auditor - M/s Salarpuria & Partners, Chartered Accountant (Firm Registration No. 302113E)
3. Extract of the newspaper publication of the Un-Audited Financial Results for the Quarter/ Half Year ended on September 30, 2024, in prescribed format to be published in print and electronic versions of the newspapers.

The Meeting of the Board of Directors of the Company commenced at 4:00 pm. (IST) and concluded at 8:50PM (IST).

Kindly take the same on record and acknowledge receipt.

Thanking You

Yours faithfully,

For BIHARIJI ISPAT UDYOG LIMITED

Om Prakash Bhardwaj
(Managing Director)
DIN: 00060405



BIHARIJI ISPAT UDYOG LIMITED

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To

Date: 25.11.2024

The Secretary,
Metropolitan Stock Exchange of India Limited,
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla, West, Mumbai - 400 070

Ref: Symbol: BIUL

Sub: Certificate pursuant to Regulation 33(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

In compliance with the regulation 33(2)(a) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm and declare that, financial Results of the Company for the Quarter / Half Year ended on September 30, 2024, do not contain any false or any misleading statement or figures and do not omit any material facts which may make the statements or figures contained therein misleading.

Kindly take the same on record and acknowledge receipt.

Thanking You

Yours faithfully,

For BIHARIJI ISPAT UDYOG LIMITED


RAM KISHAN SHARMA
CHIEF FINANCIAL OFFICER
(CFO)

CA

SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

Delhi Office : 1008, Chiranjiv Tower 43, Nehru Place, New Delhi-110 019
Ph.No.26216579, 26414726, Email:salarpuria@yahoo.co.in

Limited review report on unaudited quarterly and year-to-date standalone financial results of BIHARIJI ISPAT UDYOG LIMITED under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO

BOARD OF DIRECTORS OF
BIHARIJI ISPAT UDYOG LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of BIHARIJI ISPAT UDYOG LIMITED ("the company") for the quarter ended 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("the Statement").
2. The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind As 34") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors of the Entity", 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 Statement is 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.

Emphasis of Matter:

- a. Agreements in respect of loans given/taken including loans to /from related parties, together with documents for financial credit-worthiness of the loan parties are not produced before us, In the absence thereof we are not in a position to comment in respect of income recognition in respect of loan given and provision for bad debts and interest and any charge thereon.
 - b. In absence of comparable price, we are not in a position to comment upon the transactions done by the Company interse amongst related parties for a) Purchase and sale of Flat and held up in stock and trade. b) Purchase and Sales in shares of subsidiaries held as investment. c) Sale and purchase of group companies shares held as stock in trade. d) Inter-corporate deposit/Loans amongst related parties, specifically where money borrowed at higher cost has been utilized for funding related parties a lower rate.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners

Chartered Accountants

Firm ICAI Reg. No. 302113E


CA. Shweta Agiwal

Partner

M.No.571014

Place: New Delhi

Date: 25/11/2024

UDIN:-24571014BK TORP 2624



Kolkata Office: 7, Chittranjan Avenue, Kolkata-700 072, Ph. No. 22375400,01,02

BIHARIJI ISPAT UDYOG LIMITED

CIN: L27109DL1974PLC007047

Registered Office: 8, Sant Nagar, Part of 2nd Floor, East of Kailash, Sant Nagar, New Delhi-110065

Ph. No:- 011-26234244, E-mail Id: biharijiispat@gmail.com, Web-site:www.biharijiispat.com

Statement of Standalone Un-Audited Financial Results for the Quarter Ended on September 30, 2024

(Rs. In lakhs)

Particulars	Quarter Ended			Half Year Ended		Previous 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
I Revenue From Operations	1334.80	390.03	781.99	1724.83	1526.42	2701.61
II Other Income	0.00	24.04	0.09	24.04	0.09	0.26
III Total Income (I+II)	1334.80	414.07	782.08	1748.87	1526.51	2701.87
IV EXPENSES						
a Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b Purchases of Stock-in-Trade	468.43	642.15	435.88	1110.59	895.66	1545.97
c Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	597.36	(498.23)	70.69	99.13	85.73	(113.40)
d Employee benefits expense	84.78	55.76	58.16	140.55	116.28	262.84
e Finance costs	178.28	168.12	149.10	346.41	290.64	630.20
f Depreciation and amortization expense	15.31	13.66	7.61	28.97	15.03	39.89
g Other expenses	30.80	22.41	42.15	53.21	60.80	225.50
Total expenses (IV)	1374.97	403.87	763.59	1778.84	1464.13	2591.00
V Profit/(loss) before exceptional items and tax (I- IV)	(40.16)	10.19	18.49	(29.97)	62.38	110.87
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) before tax (V-VI)	(40.16)	10.19	18.49	(29.97)	62.38	110.87
VIII Tax expense:						
(1) Current tax	4.00	(4.00)	7.50	0.00	0.00	(35.50)
(2) Deferred tax	1.74	1.57	(2.37)	3.31	(5.55)	(101.58)
(3) MAT Credit Utilised	0.00	0.00	0.00	0.00	0.00	0.00
(3) Tax Related to Earlier year	0.00	0.00	0.00	0.00	0.00	(21.32)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(34.42)	7.75	23.63	(26.67)	56.84	(47.53)
X Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit/(loss) for the period (IX+XII)	(34.42)	7.75	23.64	(26.67)	56.84	(47.53)
XIV Other Comprehensive Income						
Ⓒ Equity instruments through other comprehensive income						
A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
-Remeasurement of defined benefit plans (NET)						
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	144.28
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	55.61
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(34.42)	7.75	23.64	(26.67)	56.84	152.35
XVI Earnings per equity share (for continuing operation):						
(1) Basic	(0.57)	0.13	0.39	(0.44)	0.95	2.54
(2) Diluted	(0.57)	0.13	0.39	(0.44)	0.95	2.54
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII Earnings per equity share (for discontinued & continuing operations):						
(1) Basic	(0.57)	0.13	0.39	(0.44)	0.95	2.54
(2) Diluted	(0.57)	0.13	0.39	(0.44)	0.95	2.54

Notes

- The above Unaudited financial results for the Half year and Quarter ended on 30.09.2024 is in accordance with Ind-AS.
- The Company does not have any exceptional or extraordinary items to report for the above period.
- The above Unaudited Financial Results has been prepared on the basis of accounting policies adopted by the Company for preparing the statutory accounts in the past and is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above unaudited financial results for the Half year and Quarter ended on 30.09.2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25-11-2024.
- The Auditors' Limited Review Report as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 has been prepared by Statutory Auditors.
- Disclosure of segment-wise information is not applicable, as the Company is dealing only in one segment.
- Previous year period figures have been rearranged, regrouped wherever necessary to make them comparable with current period figures.
- There is no fund raising in the Company during the quarter under review. Thus, statement of Deviation under Reg 32 of Listing Regulations is not applicable.
- The results will be available on the Company's website at www.biharijiispat.com and on the stock exchange (MSEI) website at www.msei.in

For BIHARIJI ISPAT UDYOG LTD.

Date: 25-11-2024
Place: New Delhi



OM PRAKASH BHARDWAJ
Managing Director
DIN:00060405

BIHARIJI ISPAT UDYOG LIMITED

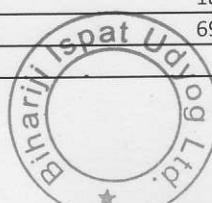
CIN: L27109DL1974PLC007047

Registered Office: 8, Sant Nagar, Part of 2nd Floor, East of Kailash, Sant Nagar, New Delhi-110065

Ph. No:- 011-26234244, E-mail Id: biharijiispat@gmail.com, Web-site:www.biharijiispat.com

Un-Audited Statement of Standalone Assets and Liabilities (Rs. In Lakhs)

Standalone Statement of Assets and Liabilities		As at 30/09/2024	As at 31/03/2024
ASSETS			
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment	218.44	225.52
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plants		
	(h) Financial Assets		
	(i) Investments	139.43	64.00
	(ii) Trade receivables	0.00	0.00
	(iii) Loans	0.00	0.00
	(iv) Others (to be specified)		
	(i) Deferred tax assets (net)	77.00	73.69
	(j) Other non-current assets		
(2)	Current Assets		
	(a) Inventories	11418	11517.13
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	682.66	702.53
	(iii) Cash and cash equivalents	6.50	1.50
	(iv) Bank balances other than (iii) above	6.54	736.81
	(v) Loans	9435.94	9271.62
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	587.94	266.13
	Total Assets	22572.44	22858.93
EQUITY AND LIABILITIES			
Equity			
	(a) Equity Share capital	600.00	600.00
	(b) Other Equity	12725.33	12752.00
	Reserve and Surplus		
LIABILITIES			
(1)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables		
	(A) Total Outstanding Dues of Micro Enterprises and small enterprises; and		
	(B) Total Outstanding Dues of Creditors other than micro enterprises and small enterprises.		
	(iii) Other financial liabilities (other than those		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)		
	(d) Other non-current liabilities	0.00	0.00
(2)	Current Liabilities		
	(a) Financial Liabilities	1861.88	3394.38
	(i) Borrowings	6994.68	5989.06
	(ii) Trade payables	0.00	0.00



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(A)	Total Outstanding Dues of Micro Enterprises and small enterprises; and		
(B)	Total Outstanding Dues of Creditors other than micro enterprises and small enterprises.	321.125	28.88
(iii)	Other financial liabilities (other than those specified in item (c))	0	0
(b)	other current liabilities	0	0
(c)	Provisions	5.51	5.51
(d)	Current Tax Liabilities (Net)	63.93	89.11
	Total Equity and Liabilities	22572.44	22858.93

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Date: 25-11-2024
Place: New Delhi



For BIHARIJI ISPAT UDYOG LTD.

OM Prakash Bhardwaj
OM PRAKASH BHARDWAJ
Managing Director
DIN:00060405

BIHARIJI ISPAT UDYOG LIMITED

109DL1974PLC007047

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR HALF YEAR ENDED 30.09.2024

Registered Office: 8, Sant Nagar, Part of 2nd Floor, East of Kailash, Sant Nagar, New Delhi-110065

Email id: Biharijiispat@gmail.com

Particulars	(Rs. In Lakhs) Period Ended 30.09.2024 Rs.	(Rs. In Lakhs) Year Ended 31.03.2024 Rs.
A. Cash Flow from operating activities:		
Net Profit / (Loss) before tax & Extra Ordinary Items	(29.97)	110.87
Adjustment for:		
Depreciation	28.97	39.89
Prior Period Income	-	-
Dividend Received	(0.01)	(0.01)
Interest Received	(323.91)	(747.21)
Interest Paid	346.41	630.19
Profit on sale of Fixed Assets	-	-
Bad Debts	-	-
Operating Profit/(Loss) before Working Capital changes	21.49	33.73
Adjustment for:		
Trade & Other Receivables	19.87	1,649.60
Other Financial assets	(298.96)	(14.46)
Change in Current Assets	(22.84)	(48.66)
Inventories	99.13	(113.40)
Trade payables	292.24	(293.66)
Other liabilities	(1,532.50)	2,993.29
Cash Generated from Operations	(1,421.57)	4,206.44
Direct Taxes Paid (Net)	(25.18)	10.17
Net Cash from Operating Activities	(1,446.75)	4,216.61
B. Cash Flow from Investing Activities:		
Purchases/Sale of Investments (Net)	(75.43)	-
Sale of Fixed Assets	-	-
Investment in Fixed Assets	(21.88)	(168.01)
Loans given/Received back (Net)	(164.32)	(2,017.04)
Interest Received	323.91	747.21
Dividend Received	0.01	0.01
Net Cash generated in Investing Activities	62.29	(1,437.83)
C. Cash Flow from Financing Activities:		
Increase/decrease in unsecured Borrowings	1,005.62	(1,416.03)
Interest paid	(346.41)	(630.19)
Net cash generated in Financing Activities	659.21	(2,046.22)
Net Change in Cash and Cash Equivalents (A+B+C)	(725.25)	732.56
Cash and Cash Equivalents as at 1st April (Opening Balance)	738.31	5.75
Cash and Cash Equivalents as at 30th September (Closing Balance)	13.06	738.31

Date: 25-11-2024

Place: New Delhi



For and on behalf of the Board of Directors of
Bihariji Ispat Udyog Limited

(Signature)

(O.P. BHARDWAJ)

MG. DIRECTOR

DIN : 00060405

SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

Delhi Office : 1008, Chiranjiv Tower 43, Nehru Place, New Delhi-110 019

Ph.No.26216579, 26414726, Email:salarpuria@yahoo.co.in

Limited review report on unaudited quarterly and year-to-date consolidated financial results of BIHARIJI ISPAT UDYOG LIMITED under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

TO
THE BOARD OF DIRECTORS OF
BIHARIJI ISPAT UDYOG LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of BIHARIJI ISPAT UDYOG LIMITED ("the Parent") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiary for the quarter ended 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("the statement") attached herewith being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended ("the Regulation").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Emphasis of Matter:

- a. Agreements in respect of loans given/taken including loans to /from related parties, together with documents for financial credit-worthiness of the loan parties are not produced before us, In the absence thereof we are not in a position to comment in respect of income recognition in respect of loan given, provision for bad debts and interest and any charge thereon.
- b. In absence of comparable price, we are not in a position to comment upon the transactions done by the Company interse amongst related parties for a) Purchase and sale of Flat and held up in stock and trade. b) Purchase and Sales in shares of subsidiaries held as investment. c) Sale and purchase of group companies shares held as stock in trade. d) Inter-corporate deposit/Loans amongst related parties, specifically where money borrowed at higher cost has been utilized for funding related parties a lower rate .



Kolkata Office: 7, Chittranjan Avenue, Kolkata-700 072, Ph. No. 22375400,01,02

CA

SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

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Ph.No.26216579, 26414726, Email:salarpuria@yahoo.co.in

- c. There have been reported a claim against the subsidiary company M/s Magnum Products Private Limited, regarding cancelation of Title deed of the Land and Building owned by the Company, the management is also claiming that a sum of Rs.4 crore is receivable from the said claimant. As the matter is referred in the Court, no cognizance has been taken for accounting of the Claim and the amount receivable as per books has been considered good for recovery by the management. We do not express any opinion on the same.
4. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.
5. The Statement includes the results of the following entities:
M/s Magnum Products Private Limited- Subsidiary of the company.
6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners

Chartered Accountants

Firm ICAI Reg. No. 302113E



CA. Shweta Agiwal

Partner

M.No.571014

Place: New Delhi

Date: 25/11/2024

UDIN:- 24571014BK TDR & 6713



BIHARIJI ISPAT UDYOG LIMITED

CIN: L27109DL1974PLC007047

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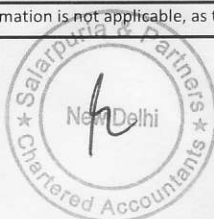
Statement of Consolidated Un-Audited Financial Results for the half year and Quarter Ended on September 30, 2024

(Rs. In lakhs)

Particulars	Quarter Ended			Half Year Ended		Previous 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
I Revenue From Operations	1334.80	390.03	781.99	1724.83	1526.42	2701.61
II Other Income	0.00	24.04	0.09	24.04	0.09	0.26
III Total Income (I+II)	1334.80	414.07	782.08	1748.87	1526.51	2701.87
IV EXPENSES						
a Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b Purchases of Stock-in-Trade	468.44	642.15	435.88	1110.59	895.66	1545.97
c Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	597.36	(498.23)	70.69	99.13	85.73	(113.40)
d Employee benefits expense	84.79	55.76	58.16	140.55	116.28	262.84
e Finance costs	178.29	168.12	149.10	346.41	290.64	630.20
f Depreciation and amortization expense	15.31	13.66	7.61	28.97	15.03	39.89
g Other expenses	30.97	24.25	42.21	55.22	60.87	225.82
Total expenses (IV)	1375.14	405.72	763.65	1780.86	1464.20	2591.31
V Profit/(loss) before exceptional items and tax (I- IV)	(40.34)	8.35	18.43	(31.99)	62.31	110.56
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) before tax (V-VI)	(40.34)	8.35	18.43	(31.99)	62.31	110.56
VIII Tax expense:						
(1) Current tax	4.00	(4.00)	7.50	0.00	0.00	(35.50)
(2) Deferred tax	1.73	1.57	(2.37)	3.30	(5.55)	(101.58)
(3) MAT Credit Utilised	0.00	0.00	0.00	0.00	0.00	0.00
(3) Tax Related to Earlier year	0.00	0.00	0.00	0.00	0.00	(21.32)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(34.61)	5.92	23.56	(28.69)	56.76	(47.84)
X Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit/(loss) for the period (IX+XII)	(34.61)	5.92	23.56	(28.69)	56.76	(47.84)
XIV Other Comprehensive Income						
© Equity instruments through other comprehensive income						
A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	144.28
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	55.61
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(34.61)	5.92	53.56	(28.69)	56.76	152.05
XVI Total Comprehensive income Attributable to:						
a Shareholder of the Company	(34.60)	5.96	0.39	(28.64)	0.95	152.13
b Non Controlling Interest	0.00	(0.04)	0.39	(0.04)	0.95	(0.08)
XVII Earnings per equity share (for continuing operation):						
(1) Basic	(0.58)	0.10	0.39	(0.48)	0.95	2.53
(2) Diluted	(0.58)	0.10	0.39	(0.48)	0.95	2.53
XVIII Earnings per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XIX Earnings per equity share(for discontinued & continuing operations):						
(1) Basic	(0.58)	0.10	0.39	(0.48)	0.95	2.53
(2) Diluted	(0.58)	0.10	0.39	(0.48)	0.95	2.53

Notes

- The above Unaudited financial results for the Half year and Quarter ended on 30.09.2024 is in accordance with Ind-AS.
- The Company does not have any exceptional or extraordinary items to report for the above period.
- The above Unaudited Financial Results has been prepared on the basis of accounting policies adopted by the Company for preparing the statutory accounts in the past and is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above unaudited financial results for the Half year and Quarter ended on 30.09.2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25-11-2024.
- The Auditors' Limited Review Report as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 has been prepared by Statutory Auditors.
- Disclosure of segment-wise information is not applicable, as the Company is dealing only in one segment.



Previous year period figures have been rearranged, regrouped wherever necessary to make them comparable with current period figures.

8. There is no fund raising in the Company during the quarter under review. Thus, statement of Deviation under Reg 32 of Listing Regulations is not applicable.

9. The results will be available on the Company's website at www.biharijiispat.com and on the stock exchange (MSEI) website at www.msei.in

10. Following subsidiaries have been consolidated during the Quarter ended to 30.09.2024. The comparative previous year figures are same as standalone financial statements.

S.No.	Name of the Company	Relation with Company	Status for Consolidation
1	Magnum Products Private Limited	Subsidiary	Unaudited

For BIHARIJI ISPAT UDYOG LTD. |

OM PRAKASH BHARDWAJ
Managing Director
DIN:00060405

Date: 25.11.2024

Place: New Delhi

UDIN: 24571014BKTR06713



BIHARIJI ISPAT UDYOG LIMITED

CIN: L27109DL1974PLC007047

Registered Office: 8, Sant Nagar, Part of 2nd Floor, East of Kailash, Sant Nagar, New Delhi-110065

Ph. No:- 011-26234244, E-mail Id: biharijiispat@gmail.com, Web-site:www.biharijiispat.com

Consolidated Un-Audited Statement of Assets and Liabilities for the half year Ended on September 30, 2024 (Rs. In Lakh)

Consolidated Statement of Assets and Liabilities		As at 30/09/2024	As at 31/03/2024	
	ASSETS			
(1)	Non-Current Assets			
	(a)	Property, Plant and Equipment	437.63	444.72
	(b)	Capital work-in-progress	0.00	0.00
	(c)	Investment Property		
	(d)	Goodwill	0.00	0.02
	(e)	Other Intangible assets		
	(f)	Intangible assets under development		
	(g)	Biological Assets other than bearer plants		
	(h)	Financial Assets		
	(i)	Investments	0.00	0.00
	(ii)	Trade receivables	0.00	0.00
	(iii)	Loans	0.00	0.00
	(iv)	Others (to be specified)		
	(i)	Deferred tax assets (net)	75.61	72.30
	(j)	Other non-current assets		
(2)	Current Assets			
	(a)	Inventories	11418	11517.13
	(b)	Financial Assets		
	(i)	Investments		
	(ii)	Trade receivables	682.66	702.53
	(iii)	Cash and cash equivalents	6.59	6.08
	(iv)	Bank balances other than (iii) above	8.61	737.05
	(v)	Loans	9515.50	9672.426
	(vi)	Others (to be specified)		
	(c)	Current Tax Assets (Net)		
	(d)	Other current assets	587.94	266.13
	Total Assets		22732.53	23418.40
	EQUITY AND LIABILITIES			
	Equity			
	(a)	Equity Share capital	600.00	600.00
	(b)	Other Equity	12744.13	12775.33
		Reserve and Surplus		



LIABILITIES			
(1)	Non-Current Liabilities		
	(a)	Financial Liabilities	
	(i)	Borrowings	
	(ii)	Trade payables	
	(A)	Total Outstanding Dues of Micro Enterprises and small enterprises; and	
	(B)	Total Outstanding Dues of Creditors other than micro enterprises and small enterprises.	
	(iii)	Other financial liabilities (other than those	
	(b)	Provisions	
	(c)	Deferred tax liabilities (Net)	
	(d)	Other non-current liabilities	0.00
(2)	Current Liabilities		
	(a)	Financial Liabilities	2005.38
	(i)	Borrowings	6994.68
	(ii)	Trade payables	
	(A)	Total Outstanding Dues of Micro Enterprises and small enterprises; and	
	(B)	Total Outstanding Dues of Creditors other than micro enterprises and small enterprises.	321.31
	(iii)	Other financial liabilities (other than those specified in item (c))	0
	(b)	other current liabilities	5.51
	(c)	Provisions	61.53
	(d)	Current Tax Liabilities (Net)	22732.54
	Total Equity and Liabilities		
			3932.72
			5989.06
			29.06
			0
			5.51
			86.72
			23418.40

For BIHARIJI ISPAT UDYOG LTD.

OM PRAKASH BHARDWAJ
Managing Director
DIN:00060405

Date: 25.11.2024
Place: New Delhi
UDIN:



BIHARIJI ISPAT UDYOG LIMITED

CIN: L27109DL1974PLC007047

CONSOLIDATED CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE PERIOD ENDED 30.09.2024

Registered Office: 8, Sant Nagar, Part of 2nd Floor, East of Kailash, Sant Nagar, New Delhi-110065

Email id: Biharijispatt@gmail.com

Particulars	(Rs. In Lakhs) Period Ended 30.09.2024 Rs.	(Rs. In Lakhs) Year Ended 31.03.2024 Rs.
A. Cash Flow from operating activities:		
Net Profit / (Loss) before tax & Extra Ordinary Items	(31.99)	110.56
Other Comprehensive Income	-	-
Adjustment for:		
Depreciation	28.97	39.89
Prior Period Income	-	-
Dividend Received	(0.01)	(0.01)
Interest Received	(323.91)	(747.21)
Impact of measuring investments at Fair Value	-	-
Interest Paid	346.41	630.20
Profit/(loss) on sale of investments	-	-
Profit on sale of Fixed Assets	-	-
Bad Debts	-	-
Operating Profit/(Loss) before Working Capital changes	19.47	33.42
Adjustment for:		
Trade & Other Receivables	19.87	1,649.60
Other Financial assets	(298.96)	(14.46)
Change in Current Assets	(22.84)	(48.66)
Inventories	99.13	(113.40)
Trade payables	292.25	(293.88)
Other liabilities	(1,927.34)	2,993.29
Cash Generated from Operations	(1,818.42)	4,205.91
Direct Taxes Paid (Net)	(25.19)	10.18
Net Cash from Operating Activities	(1,843.61)	4,216.09
B. Cash Flow from Investing Activities:		
Purchases/Sale of Investments (Net)	(2.50)	-
Agriculture Land (Assets of Subsidiary)	-	-
Sale of Fixed Assets	-	-
Investment in Fixed Assets	(21.88)	(168.01)
Investment in Capital work in progress	-	-
Loans given/Received back (Net)	156.93	(2,016.60)
Interest Received	323.91	747.21
Dividend Received	0.01	0.01
Non Controlling Interest	-	-
Goodwill	-	-
Net Cash generated in Investing Activities	456.47	(1,437.39)
C. Cash Flow from Financing Activities:		
Increase/decrease in unsecured Borrowings	1,005.62	(1,416.03)
Interest paid	(346.41)	(630.19)
Net cash generated in Financing Activities	659.21	(2,046.22)
Net Change in Cash and Cash Equivalents (A+B+C)	(727.94)	732.49
Cash and Cash Equivalents as at 1st April (Opening Balance)	743.14	10.65
Cash and Cash Equivalents as at 30th September (Closing Balance)	15.20	743.14

Date: 25.11.2024

Place: New Delhi

UDIN:



For BIHARIJI ISPAT UDYOG LTD.

OM PRAKASH BHARDWAJ

Managing Director

DIN:00060405