

# BIHARIJI ISPAT UDYOG LIMITED

REGD. OFFICE: 8, Sant Nagar, Part of 2<sup>nd</sup> 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](mailto:biharijiispat@gmail.com)

CIN: L27109DL1974PLC007047; Web-site: [www.biharijiispat.com](http://www.biharijiispat.com)

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

Date: 13.02.2025

Ref: Symbol: BIUL

**Sub: Outcome of the Board Meeting held on 13<sup>th</sup> February 2025 — Quarterly Un-Audited Financial Results of the Company for the quarter ended 31<sup>st</sup> December 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 28<sup>th</sup> January 2025 & 4<sup>th</sup> February.**

Further to our intimation dated 28<sup>th</sup> January 2025 & 4<sup>th</sup> February 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. Thursday, 13<sup>th</sup> February 2025 has inter-alia, approved the Un-Audited Financial Results of the Company for the Quarter ended on 31<sup>st</sup> December 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 ended on 31<sup>st</sup> December 2024.
2. Auditors Limited Review Report on consolidated and standalone financial results of the Company for the Quarter ended on 31<sup>st</sup> December 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 ended on 31<sup>st</sup> December 2024, in prescribed format to be published in print and electronic versions of the newspapers.

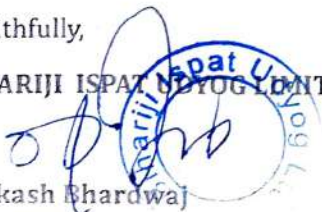
**The Meeting of the Board of Directors of the Company commenced at 5:55 pm. (IST) and concluded at 10:15 PM (IST).**

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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CIN: L27109DL1974PLC007047; Web-site: [www.biharijiispat.com](http://www.biharijiispat.com)

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

Date: 13.02.2025

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 ended on December 31, 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

  
ASHOK KUMAR AGGARWAL

Chief Financial Officer



# 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](mailto: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 31st December, 2024 and year to date results for the period from 1st April, 2024 to 31st December, 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 inter se 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, security deposit /Loans amongst related parties, specifically where money borrowed at higher cost has been utilized for funding related parties a lower rate .**



# 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](mailto: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**

SHWETA AGIWAL Digitally signed by SHWETA AGIWAL  
Date: 2025.02.13 22:17:32 +05'30'

**CA. Shweta Agiwal**

**Partner**

**M.No.571014**

**Place: New Delhi**

**Date: 13/02/2025**

**UDIN:- 25571014BMJLXA3735**



# 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:- +91-9873289299, E-mail Id: biharijiispat@gmail.com, Web-site:www.biharijiispat.com

Statement of Standalone Un-Audited Financial Results for the Quarter Ended on December 31,2024

							(Rs. In lakhs)
	Particulars	Quarter Ended			Year to Date ( For Nine Months)		Previous Year ended
		3 months ended in current year	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	Year to Date Figures for current period ended	Year to Date Figures for previous period ended	
		(31/12/2024)	(30/09/2024)	(31/12/2023)	(31/12/2024)	(31/12/2023)	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	344.15	1334.80	528.17	2068.98	2054.59	2701.61
II	Other Income	(7.48)	0.00	0.14	16.56	0.23	0.26
III	<b>Total Income (I+II)</b>	<b>336.67</b>	<b>1334.80</b>	<b>528.31</b>	<b>2085.54</b>	<b>2054.82</b>	<b>2701.87</b>
IV	<b>EXPENSES</b>						
a	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b	Purchases of Stock-in-Trade	432.72	468.43	206.67	1543.30	1102.33	1545.97
c	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	(279.91)	597.36	(23.45)	(180.77)	62.28	(113.40)
d	Employee benefits expense	62.93	84.78	64.27	203.47	180.55	262.84
e	Finance costs	201.72	178.28	171.10	548.12	461.74	630.20
f	Depreciation and amortization expense	14.98	15.31	13.60	43.95	28.63	39.89
g	Other expenses	26.40	30.80	70.34	79.61	131.14	225.50
	<b>Total expenses (IV)</b>	<b>458.83</b>	<b>1374.97</b>	<b>502.54</b>	<b>2237.68</b>	<b>1966.67</b>	<b>2591.00</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	(122.17)	(40.16)	25.78	(152.14)	88.15	110.87
VI	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(122.17)</b>	<b>(40.16)</b>	<b>25.78</b>	<b>(152.14)</b>	<b>88.15</b>	<b>110.87</b>
VIII	<b>Tax expense:</b>						
	(1) Current tax	0.00	4.00	0.00	0.00	0.00	(35.50)
	(2) Deferred tax	(33.71)	1.74	(6.49)	(30.41)	(12.04)	(101.58)
	(3) MAT Credit Utilised	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Tax Related to Earlier year	34.41	0.00	(21.32)	34.41	(21.32)	(21.32)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(121.47)	(34.42)	(2.03)	(148.14)	54.79	(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	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(121.47)</b>	<b>(34.42)</b>	<b>(2.03)</b>	<b>(148.14)</b>	<b>54.79</b>	<b>(47.53)</b>
XIV	<b>Other Comprehensive Income</b>						
	© 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	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(121.47)</b>	<b>(34.42)</b>	<b>(2.03)</b>	<b>(148.14)</b>	<b>54.79</b>	<b>152.35</b>
XVI	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic	(2.02)	(0.57)	(0.03)	(2.47)	0.91	2.54
	(2) Diluted	(2.02)	(0.57)	(0.03)	(2.47)	0.91	2.54
XVII	<b>Earnings per equity share (for discontinued operation):</b>						
	(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	<b>Earnings per equity share(for discontinued &amp; continuing operations):</b>						
	(1) Basic	(2.02)	(0.57)	(0.03)	(2.47)	0.91	2.54
	(2) Diluted	(2.02)	(0.57)	(0.03)	(2.47)	0.91	2.54



**Notes**

1. The above Unaudited financial results for the Quarter ended on 31.12.2024 is in accordance with Ind-AS.
2. The Company does not have any exceptional or extraordinary items to report for the above period.
3. 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.
4. The above unaudited financial results for the Quarter ended on 31.12.2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13-02-2025.
5. The Statutory auditors of the Company have carried out a limited review of the above unaudited standalone financial results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) LODR, 2015.
6. Disclosure of segment-wise information is not applicable, as the Company is dealing only in one segment.
7. 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](http://www.biharijiispat.com) and on the stock exchange (MSEI) website at [www.msei.in](http://www.msei.in)

Date: 13.02.2025

Place: New Delhi

For BIHARIJI ISPAT UDYOG LTD.



OM PRAKASH BHARDWAJ  
Managing Director  
DIN:00060405



# SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

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**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 31st December, 2024 and year to date results for the period from 1st April, 2024 to 31st December, 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 inter se 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, security deposit /Loans amongst related parties, specifically where money borrowed at higher cost has been utilized for funding related parties a lower rate .**



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- 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**

SHWETA  
AGIWAL

Digitally signed by SHWETA  
AGIWAL  
Date: 2025.02.13 22:16:44  
+05'30'

**CA. Shweta Agiwal**

**Partner**

**M.No.571014**

**Place: New Delhi**

**Date: 13/02/2025**

**UDIN:- 25571014BMJLXA3735**



# BIHARIJI ISPAT UDYOG LIMITED

CIN: L27109DL1974PLC007047

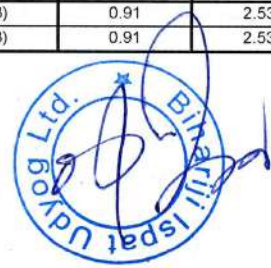
Registered Office: 8, Sant Nagar, Part of 2nd Floor, East of Kailash, Sant Nagar, New Delhi-110065

Ph. No:- +91-9873289299, E-mail Id: biharijiispat@gmail.com, Web-site:www.biharijiispat.com

Statement of Consolidated Un-Audited Financial Results for the Quarter Ended on December 31, 2024

(Rs. In lakhs)

	Particulars	Quarter Ended			Year to Date( For Nine Months)		Previous Year ended
		3 months ended in current year	Preceding 3 months ended in current year	Corresponding 3 months ended in the previous year	Year to Date Figures for current period ended	Year to Date Figures for previous period ended	
		(31/12/2024)	(30/09/2024)	(31/12/2023)	(31/12/2024)	(31/12/2023)	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	344.15	1334.80	528.17	2068.98	2054.59	2701.61
II	Other Income	(7.48)	0.00	0.14	16.56	0.23	0.26
III	<b>Total Income (I+II)</b>	<b>336.67</b>	<b>1334.80</b>	<b>528.31</b>	<b>2085.54</b>	<b>2054.82</b>	<b>2701.87</b>
IV	<b>EXPENSES</b>						
a	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b	Purchases of Stock-in-Trade	432.72	468.44	206.67	1543.30	1102.33	1545.97
c	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	(279.91)	597.36	(23.45)	(180.77)	62.28	(113.40)
d	Employee benefits expense	62.93	84.79	64.27	203.47	180.55	262.84
e	Finance costs	201.72	178.29	171.10	548.12	461.74	630.20
f	Depreciation and amortization expense	14.98	15.31	13.60	43.95	28.63	39.89
g	Other expenses	26.64	30.97	70.39	81.86	131.26	225.82
	<b>Total expenses (IV)</b>	<b>459.08</b>	<b>1375.14</b>	<b>502.59</b>	<b>2239.93</b>	<b>1966.79</b>	<b>2591.31</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	(122.41)	(40.34)	25.72	(154.40)	88.03	110.56
VI	<b>Exceptional Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(122.41)</b>	<b>(40.34)</b>	<b>25.72</b>	<b>(154.40)</b>	<b>88.03</b>	<b>110.56</b>
VIII	<b>Tax expense:</b>						
	(1) Current tax	0.00	4.00	0.00	0.00	0.00	(35.50)
	(2) Deferred tax	(33.71)	1.73	(6.49)	(30.41)	(12.04)	(101.58)
	(3) MAT Credit Utilised	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Tax Related to Earlier year	33.20	0.00	(21.32)	33.20	(21.32)	(21.32)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(122.92)	(34.61)	(2.09)	(151.61)	54.67	(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	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(122.92)</b>	<b>(34.61)</b>	<b>(2.09)</b>	<b>(151.61)</b>	<b>54.67</b>	<b>(47.84)</b>
XIV	<b>Other Comprehensive Income</b>						
	© 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	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(122.92)</b>	<b>(34.61)</b>	<b>(2.09)</b>	<b>(151.61)</b>	<b>54.67</b>	<b>152.05</b>
XVI	<b>Total Comprehensive income Attributable to:</b>						
a	Shareholder of the Company	(122.90)	(34.60)	(2.08)	(151.54)	54.70	152.13
b	Non Controlling Interest	(0.03)	0.00	(0.01)	(0.07)	(0.03)	(0.08)
XVII	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic	(2.05)	(0.58)	(0.03)	(2.53)	0.91	2.53
	(2) Diluted	(2.05)	(0.58)	(0.03)	(2.53)	0.91	2.53
XVIII	<b>Earnings per equity share (for discontinued operation):</b>						
	(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	<b>Earnings per equity share(for discontinued &amp; continuing operations):</b>						
	(1) Basic	(2.05)	(0.58)	(0.03)	(2.53)	0.91	2.53
	(2) Diluted	(2.05)	(0.58)	(0.03)	(2.53)	0.91	2.53



Notes
1. The above Unaudited financial results for the Quarter ended on 31.12.2024 is in accordance with Ind-AS.
2. The Company does not have any exceptional or extraordinary items to report for the above period.
3. 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.
4. The above unaudited financial results for the Quarter ended on 31.12.2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13-02-2025.
5. The Statutory auditors of the Company have carried out a limited review of the above unaudited consolidated financial results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) LODR, 2015
6. Disclosure of segment-wise information is not applicable, as the Company is dealing only in one segment.
7. 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 <a href="http://www.biharijiispat.com">www.biharijiispat.com</a> and on the stock exchange (MSEI) website at <a href="http://www.msei.in">www.msei.in</a>
10. Following subsidiaries have been consolidated during the Quarter ended to 31.12.2024. 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

Date: 13.02.2025  
Place: New Delhi

For BIHARIJI ISPAT UDYOG LTD. |  
OM PRAKASH BHARDWAJ  
Managing Director  
DIN:00060405