

BIHARIJI ISPAT UDYOG LIMITED

REGD. OFFICE: 602 CHIRANJIV TOWER 43 NEHRU PLACE NEW DELHI DL 110019 IN
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: 29.05.2023

Ref: Symbol: BIUL

Sub: Outcome of the Board Meeting held on 29th May 2023 — Annual Audited Financial Results of the Company for the quarter and year ended 31 March 2023 - Regulations 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 09th May 2023

Further to our intimation dated 9th May 2023 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, 29 May 2023, has inter-alia, approved the Annual Audited Financial Results of the Company for the Quarter and year ended 31 March 2023.

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, the Company hereby confirms and declares that the Statutory Auditor of the Company M/s Charanjit Singh & Associates, Chartered Accountants (FRN :015328N), have issued their Audit Reports on the Annual Audited Financial Results of the Company for the Quarter and year ended 31 March 2023 with an unmodified opinion.

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

1. Annual Audited Financial Results together with the, Statement of Assets and Liabilities and Cash Flow Statement for the Quarter and year ended 31 March 2023 and notes thereon;
2. Unmodified Audit Report on the Annual Audited Financial Results issued by the Company's Statutory Auditor - M/s Charanjit Singh & Associates, Chartered Accountants (FRN :015328N);
3. Extract of the newspaper publication of the Annual Audited Financial Results for 31 March 2023 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 2:00 pm. (IST) and concluded at 7:40 pm. (IST).

BIHARIJI ISPAT UDYOG LIMITED

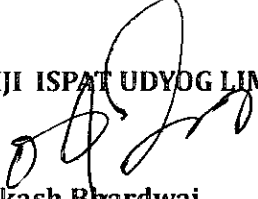
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Kindly take the same on record and acknowledge receipt.

Thanking You

Yours faithfully,

For BIHARIJI ISPAT UDYOG LIMITED



Mr. Om Prakash Bhardwaj
(Managing Director)
DIN: 00060405

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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: 29.05.2023

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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 statements of the Company for the quarter and financial year ended 31st March 2023, 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.

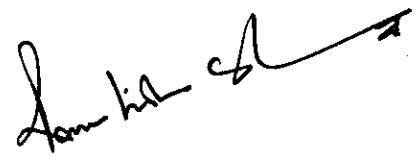
Thanking You

Yours faithfully,

For BIHARIJI ISPAT UDYOG LIMITED



MR. OM PRAKASH BHARDWAJ
MANAGING DIRECTOR
DIN NO. - 00060405



RAM KISHAN SHARMA
CHIEF FINANCIAL OFFICER (CFO)

BIHARIJI ISPAT UDYOG LIMITED

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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: 29.05.2023

Ref: Symbol: BIUL

Sub: DECLARATION PURSUANT TO REGULATION 33(3) (d) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015

Dear Sir/Madam,

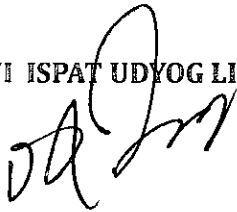
It is hereby declared and confirmed that M/s Charanjit Singh & Associates, Chartered Accountants (FRN :015328N), statutory Auditor of the company, have issued the Auditor's report with unmodified opinion in respect of Financial Results of the Company for the quarter and Financial year ended as on 31st March, 2023 duly reviewed and recommended by the audit committee of the company and approved by the board of the directors at its respective meeting held on 29th May 2023.

Kindly take the same on record and acknowledge receipt.

Thanking You

Yours faithfully,

For BIHARIJI ISPAT UDYOG LIMITED



MR. OM PRAKASH BHARDWAJ
MANAGING DIRECTOR
DIN NO. - 00060405



RAM KISHAN SHARMA
CHIEF FINANCIAL OFFICER (CFO)



Charanjit Singh & Associates
Chartered Accountants

#13, St. No.2, Gurudwara Road,
Jawahar Colony, NIT,
Faridabad-121005
Mobile : 087008-24272
E-Mail : cacharanjit@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To,
The Board of Directors
Bihariji Ispat Udyog Limited

Report on the Audit of the financial results

Opinion

We have audited the accompanying standalone quarterly financial results of **Bihariji Ispat Udyog Limited** (the company) for the quarter ended **March 31, 2023** and the year-to-date results for the period from **April 01, 2022 to March 31, 2023** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). These quarterly financials result as well as year to date financial results have been prepared on the basis of interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on the test basis, evidence supporting the amounts disclosed as financials results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis of opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financials as well as year to date financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended **March 31, 2023** as well as the year to date results for the period from **April 01, 2022 to March 31, 2023**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters: Attention is invited to Notes of the Financials Results of the company:

"Significant material orders passed by regulators: Hon'ble Supreme Court of India, vide its order dated 14.10.2019 in the case of Bikram Chatterji & Ors (Petitioner's) vs Union of India & Ors. (Respondent) has dealt with Financial transaction of Amrapali Group of Companies with various companies including Sureka Group of Companies, has ordered Mg. Director & Sons of the Mg. Director of the company to deposit a sum of Rs.167 Crores in the Registry of the Court on or before 30.11'.2019. Since the amount has not been deposited, only the details of properties have been submitted, the case is still pending before Hon'ble, Supreme Court of India, till this date. However, a specific liability of Rs. 7.22 Crores have been determined by the Forensic Auditors & confirmed by the Hon'ble Supreme Court of India, provisions of which, has not been made in the Books of accounts up to 31/03/2023".

"Loans & Advances: No agreement for Loans & advances given / taken shown to us & therefore there is no basis for such transactions. However, management has given assurance to present these agreements before us shortly."

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March, 31 2023 being the balancing figure between the audited figures in respect of the full financial year ended March, 2023 and the published unaudited year to date figures upto the third quarter of the current financial year which were subjected to a limited review by us as required under the Listing Regulations.

For Charanjit Singh & Associates
Chartered Accountants
FRN: 015328N



(Abhay Khandelwal)
PARTNER
M. No: 540408
UDIN:

Date:- 29.05.2023
Place:- Faridabad

BIHARIJI ISPAT UDYOG LIMITED

CIN: L27109DL1974PLC007047

Registered Office: 602, CHIRANJIV TOWER, 43, NEHRU PLACE, NEW DELHI, 110019

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

Standalone Audited Financial Results for the quarter and year ended on March 31, 2023

(Rs. In lakhs)

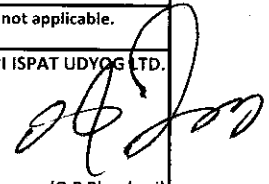
Particulars	Quarter Ended			Year ended	
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended	Previous Year ended
	(31/03/2023)	(31/12/2022)	(31/03/2022)	(31/03/2023)	(31/03/2022)
	Audited	Un-audited	Audited	Audited	Audited
I Revenue From Operations	1278.63	479.37	1689.84	3536.38	4516.12
II Other Income	9769.37	6.81	0.00	9777.62	0.00
III Total Income (I+II)	11048.00	486.18	1689.84	13314.00	4516.12
IV EXPENSES					
a Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
b Purchases of Stock-in-Trade	11813.66	430.42	1623.02	13892.17	4380.61
c Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	(10860.16)	(55.86)	(130.25)	(10938.47)	(130.30)
d Employee benefits expense	60.00	3.41	15.42	76.15	20.58
e Finance costs	185.09	60.85	96.71	351.90	297.91
f Depreciation and amortization expense	7.09	0.80	0.00	13.51	5.83
g Other expenses	69.33	14.61	9.72	107.65	23.08
Total expenses (IV)	1275.00	454.23	1614.63	3502.90	4597.72
V Profit/(loss) before exceptional items and tax (I-IV)	9772.99	31.95	75.21	9811.09	(81.60)
VI Exceptional Items	17.77	0.00	0.00	17.77	0.00
VII Profit/(loss) before tax (V-VI)	9790.77	31.95	75.21	9828.87	(81.60)
VIII Tax expense:					
(1) Current tax	9.39	(5.38)	0.00	0.00	0.00
(2) Deferred tax	114.51	0.00	54.80	90.90	54.80
(3) MAT Credit lapsed due to Sec-115BAA	0.00	0.00	(38.89)		(38.89)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	9914.67	26.57	91.12	9919.77	(65.69)
X Profit/(loss) from discontinued operations	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
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII Profit/(loss) for the period (IX+XII)	9914.67	26.57	91.12	9919.77	(65.69)
XIV Other Comprehensive Income					
© Equity instruments through other comprehensive income					
(i) Items that will not be reclassified to profit or loss	0.00	0.00	1.83	0.00	1.83
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	(0.51)	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	(0.51)
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	9914.67	26.57	92.43	9919.77	(64.38)
XVI Earnings per equity share (for continuing operation):					

	(1) Basic	165.24	0.44	1.54	165.33	(1.07)
	(2) Diluted	165.24	0.44	1.54	165.33	(1.07)
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operations):					
	(1) Basic	165.24	0.44	1.54	165.33	(1.07)
	(2) Diluted	165.24	0.44	1.54	165.33	(1.07)

Notes

- The audited financial results of the Company for the year ended March 31, 2023 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meetings held on Monday 29-05-2023.
- The results will be available on the Company's website at www.biharijispac.com and on the stock exchange (MSEI) website at www.msei.in
- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- Significant material orders passed by regulators:
Hon'ble Supreme Court vide its Order dated 23.07.2019 in the case titled Bikram Chatterjee & Ors Vs Union of India & Ors has dealt with the financial transactions of Amrapali Group of Companies. The matter is currently pending hearing before the Hon'ble Apex Court and the specific liability as was challenged by the Company amounting to Rs.7.22 crores have now been reduced to Rs.1.67 crores as mentioned in the Note Dated 17.05.2022 (Volume No. W-41 of the Hon'ble Court Index), as determined by the Forensic Auditors and continues to remain challenged and pending before the Honourable Supreme court, Provision of which has not been made in the Books of Accounts for the year ended 31.03.2023.
- In assessing the recoverability of receivables including unbilled receivables, contract assets, goodwill, intangible assets and investments, the Company has considered internal and external information up to the date of approval of these financial results including economic forecasts considering emerging situations due to COVID-19. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. Due to the nature of the pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods.
- Disclosure of segment-wise information is not applicable, as the Company is dealing only in one segment.
- Company is not identified as a Large Corporate as on March 31, 2023, as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018 pertaining to fund raising by issuance of debt securities by large entities .
- 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.

For BIHARIJI ISPAT UDYOG LTD.



(O.P. Bhardwaj)
Managing Director
DIN:00060405

Date: 29-05-2023
Place: New Delhi

BIHARIJI ISPAT UDYOG LIMITED

CIN: L27109DL1974PLC007047

Registered Office: 602, CHIRANJIV TOWER, 43, NEHRU PLACE, NEW DELHI, 110019

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

Rs. in Lakhs

Standalone Statement of Assets and Liabilities

Standalone Statement of Assets and Liabilities		As at 31/03/2023	As at 31/03/2022
ASSETS			
(1)	Non-Current Assets		
(a)	Property, Plant and Equipment	97.40	111.98
(b)	Capital work-in-progress		
(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	64.00	1404.97
(ii)	Trade receivables	0.00	0.00
(iii)	Loans	0.00	0.00
(iv)	Others (to be specified)		
(i)	Deferred tax assets (net)	175.27	84.38
(j)	Other non-current assets		
(2)	Current Assets		
(a)	Inventories	11403.73	465.26
(b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	2352.13	483.15
(iii)	Cash and cash equivalents	4.78	4.65
(iv)	Bank balances other than (iii) above	0.97	115.09
(v)	Loans	7254.58	2381.25
(vi)	Others (to be specified)		
(c)	Current Tax Assets (Net)		
(d)	Other current assets	203.02	186.97
Total Assets		21555.88	5237.70

EQUITY AND LIABILITIES			
Equity			
(a)	Equity Share capital	600.00	600.00
(b)	Other Equity		
	Reserve and Surplus	12743.92	2824.15
LIABILITIES			
(1) Non-Current Liabilities			
(a)	Financial Liabilities		
(i)	Borrowings		
(ii)	Trade payables		
(A)	Total Outstanding Dues of Micro Enterprises		
(B)	Total Outstanding Dues of Creditors other than		
(iii)	Other financial liabilities (other than those		
(b)	Provisions		
(c)	Deferred tax liabilities (Net)		
(d)	Other non-current liabilities	195.31	2.23
(2) Current Liabilities			
(a)	Financial Liabilities	205.78	0.00
(i)	Borrowings	7405.09	1276.71
(ii)	Trade payables	0.00	
(A)	Total Outstanding Dues of Micro Enterprises		
(B)	Total Outstanding Dues of Creditors other than	322.54	460.21
(iii)	Other financial liabilities (other than those		
(b)	other current liabilities	0.00	0.00
(c)	Provisions	0.00	1.32
(d)	Current Tax Liabilities (Net)	83.24	73.08
Total Equity and Liabilities		21555.88	5237.70

For BIHARIJI ISPAT UDYOG LTD



(O.P.Bhardwaj)

Managing Director

DIN:00060405

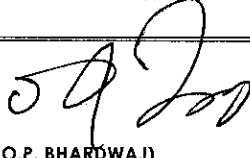
Date: 29-05-2023

Place: New Delhi

BIHARIJI ISPAT UDYOG LIMITED
STANDALONE CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE YEAR ENDED 31.03.2023
CIN: L27109DL1974PLC007047

	2022-23 Rs.	2021-22 Rs.
A. Cash Flow from operating activities:		
Net Profit / (Loss) before tax & Extra Ordinary Items	9,811.09	(81.60)
Other Comprehensive Income	-	1.83
Adjustment for:		
Depreciation	13.51	5.83
Prior Period Income	17.77	-
Dividend Received	(0.15)	(0.30)
Interest Received	(252.78)	(112.22)
Impact of measuring investments at Fair Value		(1.83)
Interest Paid	351.90	297.91
Profit/(loss) on sale of investments		-
Profit on sale of Fixed Assets	(367.45)	
Bad Debts	20.85	
Operating Profit/(Loss) before Working Capital change	9,594.75	109.61
Adjustment for:		
Trade & Other Receivables	(1,868.98)	660.57
Short term Provision		(0.51)
Change in Current Assets	60.90	26.49
Inventories	(10,935.59)	(130.30)
Trade payables	(137.66)	(534.72)
Other liabilities	398.86	
Cash Generated from Operations	(2,887.72)	131.15
Direct Taxes Paid (Net)	8.84	(38.23)
Net Cash from Operating Activities	(2,878.88)	92.92
B. Cash Flow from Investing Activities:		
Purchases/Sale of Investments (Net)	1,340.97	
Sale of Fixed Assets	360.00	
Investment in Fixed Assets	(71.31)	(3.15)
Loans given/Received back (Net)	(4,894.18)	732.67
Interest Received	252.78	112.22
Dividend Received	0.15	0.30
Net Cash generated in Investing Activities	(3,011.59)	842.04
C. Cash Flow from Financing Activities:		
Increase/decrease in unsecured Borrowings	6,128.38	(720.56)
Interest paid	(351.90)	(297.91)
Net cash generated in Financing Activities	5,776.48	(1,018.47)
Net Change in Cash and Cash Equivalents (A+B+C)	- 113.99	83.51
Cash and Cash Equivalents as at 1st April (Opening Balance)	119.73	203.24
Cash and Cash Equivalents as at 31st March (Closing Balance)	5.75	119.73

As per our report of even date
For Charanjit Singh & Associates
CHARTERED ACCOUNTANTS
FIRM REG. NO. 015328N


(O.P. BHARDWAJ)
Managing Director
DIN : 00060405

(Abhay Khandelwal)
PARTNER
M.No.540408
UDIN:
Place : New Delhi
Date : 27.05.2023



Charanjit Singh & Associates
Chartered Accountants

#13, St. No.2, Gurudwara Road,
Jawahar Colony, NIT,
Faridabad-121005
Mobile : 087008-24272
E-Mail : cacharanjit@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To,
The Board of Directors
Bihariji Ispat Udyog Limited

Report on the Audit of the financial results

Opinion

We have audited the accompanying Consolidated quarterly financial results of **Bihariji Ispat Udyog Limited** ('The Parent' or 'the company') and its subsidiary (together referred to as 'Group') for the quarter ended **March 31, 2023** and the year-to-date results for the period from **April 01, 2022 to March 31, 2023** attached herewith, being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). These quarterly financials result as well as year to date financial results have been prepared on the basis of interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on the test basis, evidence supporting the amounts disclosed as financials results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis of opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financials as well as year to date financial results:

- i. Includes the annual financial results/financial results of the following entities
 - a. **Bihariji Ispat Udyog Limited**
 - b. **Magnum Products Pvt Ltd**
- ii. are presented consolidated financial results in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended **March 31, 2023** as well as the year to date results for the period from **April 01, 2022 to March 31, 2023**.

Basis for Opinion

We conducted our audit in accordance with the Indian Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters: Attention is invited to Notes of the Financials Results of the company:

"Significant material orders passed by regulators: Hon'ble Supreme Court of India, vide its order dated 14.10.2019 in the case of Bikram Chatterji & Ors (Petitioner's) vs Union of India & Ors. (Respondent) has dealt with Financial transaction of Amrapali Group of Companies with various companies including Sureka Group of Companies, has ordered Mg. Director & Sons of the Mg. Director of the company to deposit a sum of Rs.167 Crores in the Registry of the Court on or before 30.11.2019. Since the amount has not been deposited, only the details of properties have been submitted, the case is still pending before Hon'ble, Supreme Court of India, till this date. However, a specific liability of Rs. 7.22 Crores have been determined by the Forensic Auditors & confirmed by the Hon'ble Supreme Court of India, provisions of which, has not been made in the Books of accounts up to 31/03/2023".

"Loans & Advances: No agreement for Loans & advances given / taken shown to us & therefore there is no basis for such transactions. However, management has given assurance to present these agreements before us shortly."

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date Consolidated financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31 2023 being the balancing figure between the audited figures in respect of the full financial year ended March, 2023 and the published unaudited year to date figures upto the third quarter of the current financial year which were subjected to a limited review by us as required under the Listing Regulations.

For Charanjit Singh & Associates
Chartered Accountants
FRN: 015328N



(Abhay Khandelwal)
PARTNER
M. No: 540408
UDIN:

Date:- 29.05.2023
Place:- Faridabad

BIHARIJI ISPAT UDYOG LIMITED

CIN: L27109DL1974PLC007047

Registered Office: 602, CHIRANJIV TOWER, 43, NEHRU PLACE, NEW DELHI, 110019

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

Consolidated Audited Financial Results for the quarter and year ended on March 31, 2023

(Rs. In lakhs)

	Particulars	Quarter Ended			Year ended	
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended	Previous Year ended
		(31/03/2023)	(31/12/2022)	(31/03/2022)	(31/03/2023)	(31/03/2022)
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue From Operations	1278.63	479.37	1689.84	3536.38	4516.12
II	Other Income	9769.37	6.81	0.00	9777.62	0.00
III	Total Income (I+II)	11048.00	486.18	1689.84	13314.00	4516.12
IV	EXPENSES					
a	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
b	Purchases of Stock-in-Trade	11813.66	430.42	1623.02	13892.17	4380.61
c	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	(10860.16)	(55.86)	(130.25)	(10938.47)	(130.30)
d	Employee benefits expense	60.00	3.41	15.42	76.15	20.58
e	Finance costs	185.09	60.85	96.71	351.90	297.91
f	Depreciation and amortization expense	7.09	0.80	0.00	13.51	5.83
g	Other expenses	69.46	14.61	9.72	107.78	23.08
	Total expenses (IV)	1275.14	454.23	1614.63	3503.04	4597.72
V	Profit/(loss) before exceptional items and tax (I- IV)	9772.86	31.95	75.21	9810.96	(81.60)
VI	Exceptional Items	17.77	0.00	0.00	17.77	0.00
VII	Profit/(loss) before tax (V-VI)	9790.63	31.95	75.21	9828.73	(81.60)
VIII	Tax expense:					
	(1) Current tax	9.39	(5.38)	0.00	0.00	0.00
	(2) Deferred tax	114.51	0.00	54.80	90.90	54.80

	(3) MAT Credit lapsed due to Sec-115BAA	0.00	0.00	(38.89)		(38.89)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	9914.53	26.57	91.12	9919.63	(65.69)
X	Profit/(loss) from discontinued operations	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
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	9914.53	26.57	91.12	9919.63	(65.69)
XIV	Other Comprehensive Income					
	© Equity instruments through other comprehensive income					
	(i) Items that will not be reclassified to profit or loss	0.00	0.00	1.83	0.00	1.83
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	(0.51)	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	(0.51)
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	9914.53	26.57	92.43	9919.63	(64.38)
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	165.24	0.44	1.54	165.33	(1.07)
	(2) Diluted	165.24	0.44	1.54	165.33	(1.07)
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operations):					
	(1) Basic	165.24	0.44	1.54	165.33	(1.07)
	(2) Diluted	165.24	0.44	1.54	165.33	(1.07)

Notes

1. The audited financial results of the Company for the year ended March 31, 2023 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meetings held on Monday 29-05-2023.

2. 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

3. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed

4. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

5. Significant material orders passed by regulators:

Hon'ble Supreme Court vide its Order dated 23.07.2019 in the case titled Bikram Chatterjee & Ors Vs Union of India & Ors has dealt with the financial transactions of Amrapali Group of Companies. The matter is currently pending hearing before the Hon'ble Apex Court and the specific liability as was challenged by the Company amounting to Rs.7.22 crores have now been reduced to Rs.1.67 crores as mentioned in the Note Dated 17.05.2022 (Volume No. W-41 of the Hon'ble Court Index), as determined by the Forensic Auditors and continues to remain challenged and pending before the Honourable Supreme court, Provision of which has not been made in the Books of Accounts for the year ended 31.03.2023.

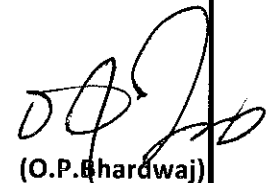
6. In assessing the recoverability of receivables including unbilled receivables, contract assets, goodwill, intangible assets and investments, the Company has considered internal and external information up to the date of approval of these financial results including economic forecasts considering emerging situations due to COVID-19. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. Due to the nature of the pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods.

7. Disclosure of segment-wise information is not applicable, as the Company is dealing only in one segment.

8. Company is not identified as a Large Corporate as on March 31, 2023, as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018 pertaining to fund raising by issuance of debt securities by large entities .

9. 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.

For BIHARIJI ISPAT UDYOG LTD.



(O.P. Bhardwaj)

Managing Director

DIN:00060405

Date: 29-05-2023

Place: New Delhi

BIHARIJI ISPAT UDYOG LIMITED

CIN: L27109DL1974PLC007047

Registered Office: 602, CHIRANJIV TOWER, 43, NEHRU PLACE, NEW DELHI, 110019

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

Rs. in Lakhs

Consolidated Statement of Assets and Liabilities

Consolidated Statement of Assets and Liabilities		As at 31/03/2023	As at 31/03/2022
ASSETS			
(1) Non-Current Assets			
(a)	Property, Plant and Equipment	316.60	111.98
(b)	Capital work-in-progress		
(c)	Investment Property		
(d)	Goodwill	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	1404.97
(ii)	Trade receivables	0.00	0.00
(iii)	Loans	0.00	0.00
(iv)	Others (to be specified)		
(i)	Deferred tax assets (net)	173.88	84.38
(j)	Other non-current assets		
(2) Current Assets			
(a)	Inventories	11403.73	465.26
(b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	2352.13	483.15
(iii)	Cash and cash equivalents	9.43	4.65
(iv)	Bank balances other than (iii) above	1.22	115.09
(v)	Loans	7655.83	2381.25
(vi)	Others (to be specified)		
(c)	Current Tax Assets (Net)		
(d)	Other current assets	203.02	186.97
Total Assets		22115.86	5237.70

EQUITY AND LIABILITIES			
Equity			
(a)	Equity Share capital	600.00	600.00
(b)	Other Equity		
	Reserve and Surplus	12767.57	2824.15
LIABILITIES			
(1)	Non-Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings		
(ii)	Trade payables		
(A)	Total Outstanding Dues of Micro Enterprises		
(B)	Total Outstanding Dues of Creditors other		
(iii)	Other financial liabilities (other than those		
(b)	Provisions		
(c)	Deferred tax liabilities (Net)		
(d)	Other non-current liabilities	733.65	2.23
(2)	Current Liabilities		
(a)	Financial Liabilities	205.78	0.00
(i)	Borrowings	7405.09	1276.71
(ii)	Trade payables	0.00	
(A)	Total Outstanding Dues of Micro Enterprises		
(B)	Total Outstanding Dues of Creditors other	322.93	460.21
(iii)	Other financial liabilities (other than those		
(b)	other current liabilities	0.00	0.00
(c)	Provisions	0.00	1.32
(d)	Current Tax Liabilities (Net)	80.83	73.08
	Total Equity and Liabilities	22115.86	5237.70

For BIHARIJI ISPAT UDYOG LTD

(O.P. Bhardwaj)

Managing Director

DIN:00060405

Date: 29-05-2023

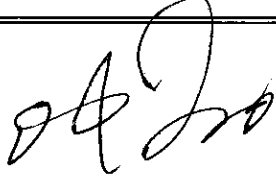
Place: New Delhi

BIHARIJI ISPAT UDYOG LIMITED
CONSOLIDATED CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE YEAR ENDED 31.03.2023
CIN: L27109DL1974PLC007047

	2022-23	2021-22
	Rs.	Rs.
A. Cash Flow from operating activities:		
Net Profit / (Loss) before tax & Extra Ordinary Items	9,810.93	(81.60)
Other Comprehensive Income	-	1.83
Adjustment for:		
Depreciation	13.51	5.83
Prior Period Income	17.77	-
Dividend Received	(0.15)	(0.30)
Interest Received	(252.78)	(112.22)
Impact of measuring investments at Fair Value		(1.83)
Interest Paid	351.90	297.91
Profit/(loss) on sale of investments		-
Profit on sale of Fixed Assets	(367.45)	
Bad Debts	20.85	
Operating Profit/(Loss) before Working Capital changes	9,594.58	109.61
Adjustment for:		
Trade & Other Receivables	(1,868.98)	660.57
Short term Provision		(0.51)
Change in Current Assets	60.90	26.49
Inventories	(10,935.59)	(130.30)
Trade payables	(137.66)	(534.72)
Other liabilities	398.99	
Cash Generated from Operations	(2,887.76)	131.15
Direct Taxes Paid (Net)	8.84	(38.23)
Net Cash from Operating Activities	(2,878.92)	92.92
B. Cash Flow from Investing Activities:		
Purchases/Sale of Investments (Net)	1,340.97	
Sale of Fixed Assets	360.00	
Investment in Fixed Assets	(71.31)	(3.15)
Loans given/Received back (Net)	(4,894.18)	732.67
Interest Received	252.78	112.22
Dividend Received	0.15	0.30
Net Cash generated in Investing Activities	(3,011.59)	842.04
C. Cash Flow from Financing Activities:		

Increase/decrease in unsecured Borrowings	6,128.38	(720.56)
Interest paid	(351.90)	(297.91)
Net cash generated in Financing Activities	5,776.48	(1,018.47)
Net Change in Cash and Cash Equivalents (A+B+C)	- 114.02	- 83.51
Cash and Cash Equivalents as at 1st April (Opening Balanc	124.67	203.24
Cash and Cash Equivalents as at 31st March (Closing Balar	10.65	119.73

As per our report of even date
For Charanjit Singh & Associates
CHARTERED ACCOUNTANTS
FIRM REG. NO. 015328N


(O.P. BHARDWAJ)
Managing Director
DIN : 00060405

(Abhay Khandelwal)
PARTNER
M.No.540408
UDIN:
Place : New Delhi
Date : 27.05.2023

BIHARIJI ISPAT UDYOG LIMITED

CIN:L27109DL1974PLC007047

Registered Office: 602, CHIRANJIV TOWER, 43, NEHRU PLACE, NEW DELHI, 110019
Ph. No:- 011-26234244, E-mail Id: biharijiispat@gmail.com, Web-site:www.biharijiispat.com

Extract of Audited Consolidated Financial Results for the Quarter and Financial year ended March 31, 2023 in Lakhs

S.No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Un-audited	Audited	Audited	Audited
1	Total income from operations	11048.00	486.18	1689.84	13314.00	4516.12
2	Net Profit/ (Loss) for the period (before Tax, Exceptional and/or Extraordinary items.)	9772.86	31.95	75.21	9810.96	(81.60)
3	Net Profit/ (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	9790.63	31.95	75.21	9828.73	(81.60)
4	Net Profit/ (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	9914.53	26.57	91.12	9919.63	(65.69)
5	Total Comprehensive Income for the period[Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)	9914.53	26.57	92.43	9919.63	(64.38)
6	Equity Share Capital	600.00	600.00	600.00	600.00	600.00
7	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of previous year-31.03.2022)	1649.05				
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -					
	(a) Basic	165.24	0.44	1.54	165.33	1.07
	(b) Diluted	165.24	0.44	1.54	165.33	1.07

1. The above is an extract of the detailed format of Consolidated Audited Financial Results for the quarter and Financial year ended on March 31, 2023, filed with the Metropolitan Stock Exchange of India under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Audited Financial Results for the quarter and Financial year ended on **March 31, 2023** is available on the Stock Exchange website viz. www.msei.in and on Company's website viz. www.biharijiispat.com.

2. The above Audited financial results for the quarter and Financial year ended on **March 31, 2023** have been reviewed by the Audit Committee and have been approved by the Board of Directors in its meeting held on **29-05-2023**.

3. The Standalone Financial Results of the Company-

S. No.	Particulars	Quarter Ended		
		31.03.2023	31.12.2022	31.03.2022
		Audited	Un-audited	Audited
	Total Income	9772.99	31.95	-81.6
	Profit before Tax	9790.77	31.95	-81.6
	Profit after Tax	9914.67	26.57	-65.69
	Total Comprehensive Income	9914.67	26.57	-64.38

BIHARIJI ISPAT UDYOG LIMITED

SD/-
(O.P.Bharadwaj)
Managing Director
DIN : 00060405

Place: New Delhi
Date:29-05-2023