




BITS Limited

CIN: L72200DL1992PLC241971

Regd.Off.: 711, 7th Floor, New Delhi House 27, Barakhamba Road,
Connaught Place, New Delhi-110001 • Tel.:011-4365 6567
• E-mail: bitsltd@gmail.com • Website: www.bits.net.in

Annexure B

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2022 (Rs. in Lakh)							
Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(30.09.2022)	(30.06.2022)	(30.09.2021)	(30.09.2022)	(30.09.2021)	(31.03.2022)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Revenue from Operation	19.13	19.80	17.40	38.93	34.78	74.20
ii	Other Income	17.80	9.46	10.31	27.26	10.83	23.36
iii	Total Income (i+ii)	36.93	29.26	27.71	66.19	45.61	97.56
iv	Expenses						
	Purchase of Stock in Trade	-	-	-	-	-	-
	Employee benefit expenses	8.47	8.27	5.86	16.74	10.87	24.63
	Finance Cost	-	-	-	-	-	-
	Depreciation and Amortisation Expenses	1.56	1.55	1.42	3.11	2.84	6.02
	Other Expenditure	18.22	16.30	10.51	34.52	19.94	44.12
	Total Expenses	28.25	26.12	17.79	54.37	33.65	74.77
v	Profit/ (loss) before exceptional Item & Tax (iii-iv)	8.68	3.14	9.92	11.82	11.96	22.79
vi	Exceptional Items	-	-	-	-	-	-
vii	Profit before tax (v-vi)	8.68	3.14	9.92	11.82	11.96	22.79
viii	Tax expense						
	(a) Current tax	(0.92)	0.92	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-
	(c) Prior Period Adjustment Tax	-	-	-	-	-	-
ix	Profit/ (loss) for the period (vii-viii)	9.60	2.22	9.92	11.82	11.96	22.79
x	Shares of Profit/Loss of Associates	1.58	0.11	(0.11)	1.69	(0.05)	0.01
x	Other Comprehensive Income						
	1 (a) Items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	2 (a) Items that will be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Prior Period	-	-	-	-	-	-
	Total	11.18	2.33	9.81	13.51	11.91	22.80
xi	Total Comprehensive income for the period (ix+x)	11.18	2.33	9.81	13.51	11.91	22.80
xii	Paid up Equity share value Capital (Face Value Rs 2/-)	2,237.50	2,237.50	2,237.50	2,237.50	2,237.50	2,237.50
xiii	Earning per Equity Share of Rs. 2/- Each :						
	Basic EPS	0.0100	0.0021	0.0088	0.0121	0.0106	0.0204
	Diluted EPS	0.0100	0.0021	0.0088	0.0121	0.0106	0.0204
PART – II (Select Information for the Quarter Ended 30TH SEPT., 2020							
A PARTICULARS OF SHAREHOLDING							
1 Public Shareholding							
	Number of Shares	39075814	39075814	39075814	39075814	39075814	39075814
	Percentage of shareholding	34.93%	34.93%	34.93%	34.93%	34.93%	34.93%
2 Promoter and promoter group shareholding							
a)	Pledged/Encumbered						
b)	Non-encumbered						
	Number of Shares	72799186	72799186	72799186	72799186	72799186	72799186
	Percentage of Shares (as total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	Percentage of shares (as a % of the total share capital of the company)	65.07%	65.07%	65.07%	65.07%	65.07%	65.07%
PARTICULARS							
B INVESTOR COMPLAINTS							
	Pending at the beginning of the quarter						Nil
	Receiving during the quarter						Nil
	Disposed of during the quarter						Nil
	Remaining unresolved at the end of the quarter						Nil
Note:							
1	The Above unaudited financial statements \ results for the Quarter and half year ended as on 30th September 2022, have been reviewed by audit committee and approved by the Board of Directors in meeting held on 14/11/2022.						
2	The previous year figures have been regrouped , re-classified and recasted wherever necessary.						
3	The Company operates in only one segment						
4	Statutory Auditors has carried out the limited review of the Financials for the above said period.						
Place New Delhi Date: 14.11.2022		<p style="text-align: right;">By the order of the Board of Directors For BITS LIMITED</p>  OMPRAKASH RAMASHANKAR PATHAK (MANAGING DIRECTOR) DIN-01428320					

Statement of Assets and Liabilities as on 30.09.2022

(Rs. in Lakh)

S. NO.	PARTICULARS	As on 30th Sep 2022	As on 31st March 2022
A	ASSETS		
1	Non - Current Assets		
(a)	Property, plant and equipment	185.79	188.90
(b)	Capital Work In Progress	-	-
(c)	Intangible assets	-	-
(d)	Intangible assets under development	-	-
(e)	Financial assets		
(i)	Investments	237.54	203.86
(ii)	Trade Receivable	322.36	325.76
(iii)	Loans	1,067.07	1,074.09
(f)	Income tax assets (net)	-	-
(g)	Other non-current assets	-	-
	Subtotal - Non-Current Assets	1,812.76	1,792.61
2	Current Asstes		
(a)	Inventories	-	-
(b)	Financial assets		
(i)	Investments	-	-
(ii)	Trade Receivables	1.31	2.44
(iii)	Cash and cash equivalents	4.66	3.92
(iv)	Bank balances other that (iii) above	-	-
(v)	Loans	-	-
(vi)	Others	-	-
(c)	Other Tax Assets (Net)	9.05	6.02
(d)	Other Current Assets	3.25	12.25
	Total - Current Assets	18.27	24.63
	Total Assets	1,831.03	1,817.24
B	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity Share Capital	2,237.50	2,237.50
(b)	Other Equity	(459.06)	(472.57)
	Total Equity	1,778.44	1,764.93
	LIABILITIES		
2	Non - Current Liabilities		
(a)	Provisions	-	-
(b)	Defered Tax Liability (Net)	-	-
	Total - Non - Current Liabilities	-	-
3	Current Liabilities		
(a)	Financial liabilities		
(i)	Trade Payables	-	-
(ii)	Other Current Liabilities	52.59	52.31
(b)	Other current liabilities	-	-
(c)	Provisions	-	-
	Total - Current Liabilities	52.59	52.31
	Total Equity & Liabilities	1,831.03	1,817.24

By the order of the Board of Directors
For BITS LIMITED



OMPRAKASH RAMASHANKAR PATHAK
(MANAGING DIRECTOR)
DIN-01428320

Place: New Delhi
Date: 14.11.2022



BITS Limited

CIN: L72200DL1992PLC241971

Regd.Off.: 711, 7th Floor, New Delhi House 27, Barakhamba Road,
Connaught Place, New Delhi-110001 • Tel.:011-4365 6567
• E-mail: bitsltd@gmail.com • Website: www.bits.net.in

CIN - L72200DL1992PLC241971
Statement of Cash flows for 30.09.2022

Figures in Lakh

Particulars	Note	As on 30.09.2022	2021-22
A: CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		11.82	22.79
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		3.11	6.02
Finance costs		-	-
Loss on disposal of property,plant& equipment		-	-
		14.93	27.81
Less:			
Dividend received		0.02	-
Profit on sale of Investments		21.66	-
Interest income from financial assets measured at ammortised costs		-	-
Gain on disposal of equity instruments measured at cost		-	(22.78)
Gain on disposal of property, plant & equipment		-	(0.04)
Operating profit before change in operating assets & liabilities		-6.75	5.98
Adjustments for:			
(Increase)/decrease in trade receivables		4.53	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in other current assets		5.97	(0.69)
(Increase)/decrease in loans & advances		0.00	-
Increase/(decrease) in non-current loans		7.02	(2.88)
Increase/(decrease) in Current Liabilities		-	-
Increase/(decrease) in trade payables		-	6.61
Increase/(decrease) in other financial liabilities		-	-
Increase/(decrease) in other current liabilities		0.28	(25.18)
		17.80	(22.14)
Cash generated from operations			
Less:			
Income tax paid(net of refund)		0	0.00
Net cash flow from operating activities	A	11.05	(16.16)
B: CASH FLOW FROM INVESTING ACTIVITIES			
Payment to acquire property,plant & equipments		0.00	(6.92)
Proceeds from disposal of equity instruments measured at FVOCI		-	26.65
Sale/Purchase of Investments		-10.33	-
Proceeds from redemption of Preference shares measured at FVPL		-	-
Sale of Fixed Assets		-	0.18
Repayments/(Disbursement) of loans given		-	-
Proceeds from disposal of property,plant & equipments		-	-
Interest received on financial assets measured at ammortised cost		-	-
Dividend received		0.02	-
CASH FLOW FROM INVESTING ACTIVITIES	B	-10.31	19.91
C: CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of term loans/non-current borrowings		-	-
Disbursement/ (Repayments) of working capital loans/current borrowings		-	-
Total disbursement/(repayments) of working capital loans/current borrowings		-	-
Interest paid		-	0.00
Dividend on Equity shares(including dividend distribution tax)		-	-
Purchase of equity instruments measured at cost		-	-
Proceeds from disposal of equity instruments measured at cost		-	-
CASH FLOW FROM FINANCING ACTIVITIES	C	0.00	0.00
Net increase/(decrease) in cash & cash equivalents	A+B+C	0.74	3.76
Cash & cash equivalents at the beginning of the financial year		3.92	0.16
Cash & cash equivalents at the end of the financial year		4.66	3.92

By the order of the Board of Directors
For BITS LIMITED

OMPRAKASH RAMASHANKAR PATHAK
(MANAGING DIRECTOR)
DIN-01428320

Place: New Delhi
Date: 14.11.2022