



BIZOTIC COMMERCIAL LIMITED

CIN: L74999GJ2016PLC094934

Registered office: 15 Ashwamegh Warehouses, Ujala Circle,
Sarkhej, Ahmedabad, Gujarat, India, 382210

+91 79849 71501

www.bizoticgroup.com

bizoticcommercialindia@gmail.com

Date: 29.05.2025

**To
BSE Limited
P. J. Towers,
Dalal Street, Fort,
Mumbai - 400 001**

Scrip Code: 543926

Sub: Outcome of Board Meeting held on Thursday May 29, 2025.

Dear Sir / Madam,

Pursuant to the provisions of Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we wish to inform you that a meeting of the Board of Directors of **BIZOTIC COMMERCIAL LIMITED** was held today i.e. **May 29, 2025** commenced at 4:30 P.M and concluded at 7:30 PM. The meeting inter alia transacted following business.

The board of directors has approved the following resolution.

1. Considered and approved Audited Standalone Financial Results of the company for the half year and year ended 31st March, 2025.

Kindly take the above resolution on records.

Thanking You
Yours Faithfully,
FOR, BIZOTIC COMMERCIAL LIMITED

**SANJAY MAHAVIRPRASAD GUPTA
MANAGING DIRECTOR
(DIN: 07610448)**



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Date: 29.05.2025

**To
BSE Limited
P. J. Towers,
Dalal Street, Fort,
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Scrip Code: 543926

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

In compliance of the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that **M/S J.SINGH & ASSOCIATES. (FRN:110266W)** Chartered Accountants, Statutory Auditors of the Company, have issued an Audit Reports with Unmodified opinion on the Audited Financial Results of the Company for the half year and year ended on 31st March, 2025.

Kindly take on your record and oblige us.

Thanking You,

Yours Faithfully,

FOR, BIZOTIC COMMERCIAL LIMITED

**SANJAY MAHAVIRPRASAD GUPTA
MANAGING DIRECTOR
(DIN: 07610448)**

INDEPENDENT AUDITOR'S REPORT

**To Board of Directors,
Bizotic Commercial Limited**

Report on audit of Financial Results

Opinion and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2025 (b) reviewed the financial results for the Half Year ended March 31, 2025 (refer para 10 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Half Year and Year Ended March 31, 2025" of **Bizotic Commercial Limited** being submitted by the company, pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the listing Regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net loss including other comprehensive income and other financial information of the Company for the year ended March 31, 2025

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b) Conclusion on Financial Results for the Half Year & Year ended March 31, 2025

With respect to the Financial Results for the Half Year & Year ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the half year ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Financial Result for the Half Year and Year ended March 31, 2025

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company's Board of directors are responsible for the preparation and presentation 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 recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read With relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations.

The Board of Directors of the company are responsible for 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

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and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of directors of the Company as aforesaid

3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Financial Results

a) Audit of the Financial Results for the Half Year and Year ended March 31, 2025

5. Our objectives are to obtain reasonable assurance about whether the 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 not a guarantee that an audit conducted in accordance with SA5 with always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - identify and assess the risks of material misstatement of the Financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

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resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also. Responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether; a material uncertainty exists related to events or conditions that may cast significant doubt on the about of the company to continue as a going concern. If we conclude that 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 evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
7. We communicate with those charged with governance of the company regarding among other matters, the planned scope of timing of the audit and significant audit findings, including 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 wherever applicable, related safeguards.

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b) Review of the Financial Results for the Half Year and Year ended March 31, 2025

8. We conducted our review of the Financial Results for the Half Year ended March 31, 2025, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 141(10) of the Act 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. Accordingly, we do not express an audit opinion.

Other Matters

9. The financial results include the results for the Half Year & Year ended March 31, 2025 being the balancing figures between audited figures in respect of the the financial year and the published year to date figures up to the half year of the financial year. Also, the figures up to the half year of financial year had only been reviewed by us.

For,
M/S J Singh & Associates
Chartered Accountants
FRN: 110266W



Amit J Joshi
Partner
M. No. 120022

Date: 29th May, 2025
Place: Ahmedabad
UDIN: 25120022BMIJZV7315



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 31, 2025

(Rs. in Lacs except EPS)

Particulars	Half Year Ended			Year Ended	
	31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
I. Income					
Revenue from Operations	5,794.40	5,286.03	4,558.49	11,080.43	7,142.60
Other Income	2.82	29.90	459.23	32.72	459.43
Total Income	5,797.22	5,315.93	5,017.72	11,113.15	7,602.03
II. Expenses					
Cost of Materials Consumed/Service Availed	6,124.59	6,421.43	4,320.95	12,546.02	7,153.14
Purchase of stock in trade/ Cost of Service availed	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-1,065.35	-1,683.13	-85.59	-2,748.48	-762.64
Employee Benefits Expense	96.26	76.61	62.42	172.87	117.68
Finance costs	13.96	31.72	37.82	45.68	67.77
Depreciation, Amortisation and Depletion Expenses	76.78	44.52	33.07	121.30	46.64
Other Expenses	211.81	237.97	358.23	449.78	576.30
Total Expenses	5,458.05	5,129.12	4,726.90	10,587.17	7,198.89
III. Profit / (Loss) before exceptional items and tax	339.17	186.81	290.82	525.98	403.14
IV. Exceptional item	-	-	-	-	-
V. Profit before Tax	339.17	186.81	290.82	525.98	403.14
VI. Tax Expense	94.33	51.97	62.92	146.30	94.76
- Current Tax	94.33	51.97	69.48	146.30	100.00
- Short / (Excess) provision of Previous Year	-	-	-	-	-
- Deferred Tax	-	-	-6.56	-	-5.24
VII. Profit for the Period	244.84	134.83	227.89	379.68	308.38
Other comprehensive income (after tax)	-	-	-	-	-
Total Comprehensive Income for the Period	244.84	134.83	227.89	379.68	308.38
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	80.40	80.40	80.40	80.40	80.40
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)					
(a) Basic	3.05	1.68	2.83	4.72	3.84
(b) Diluted	3.05	1.68	2.83	4.72	3.84

Notes

- The Audited financial results for the year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29th May, 2025. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- The Board of Directors of the Company have not recommended dividend for the financial year 2024-25.
- The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting".
- The Figures have been regrouped and/or reclassified wherever necessary.

FOR, BIZOTIC COMMERCIAL LIMITED

Place : Ahmedabad
Date : 29/05/2025

Sanjay Mahavirprasad Gupta
Managing Director
DIN: 07610448

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STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 31st March 2025	As at 31st March 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	750.01	578.83
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	85.03	1,271.27
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	9.84	9.84
d Other Non-current assets	1,467.03	-
Total Non-current assets	2,311.91	1,859.94
2 Current assets		
a Inventories	5,180.03	2,362.43
b Financial Assets	-	-
i Trade receivables	1,677.94	2,569.49
ii Cash and cash equivalents	96.70	23.34
iii Loans	-	943.84
c Other current assets	322.78	-
Total Current assets	7,277.45	5,899.10
Total Assets	9,589.36	7,759.04
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	804.00	804.00
b Other Equity	5,212.89	4,671.46
Total Equity	6,016.89	5,475.46
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities	-	-
a. Borrowings	-	89.83
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	-	89.83
b Current liabilities		
i Financial Liabilities		
a. Borrowings	354.51	126.41
b. Trade payables	1,296.57	1,499.68
c. Other financial liabilities	-	-
ii Other current liabilities	1,918.06	537.64
iii Short Term Provisions	3.33	30.02
iv Current Tax Liabilities (Net)	-	-
Total Current Liabilities	3,572.48	2,193.75
Total Liabilities	3,572.48	2,283.58
TOTAL EQUITY AND LIABILITIES	9,589.36	7,759.04

FOR, BIZOTIC COMMERCIAL LIMITED

Place : Ahmedabad

Date : 29/05/2025

Sanjay Mahavirprasad Gupta

Managing Director

DIN: 07610448

BIZOTIC COMMERCIAL LIMITED
Cash Flow Statement for the year ended 31 March 2025

Particulars	As at 31 March 2025	As at 31 March 2024
Cash flows from Operating Activities		
Profit before tax for the Year	525.98	403.14
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization	121.30	46.64
Capital Gain Income	73.62	-118.82
Finance Cost	45.68	67.77
Operating profit / (loss) before working capital changes	766.57	398.73
Movements in Working Capital:		
(Increase)/decrease in trade receivables	891.55	82.78
(Increase)/decrease in Loans & Advances	2,130.08	-665.64
(Increase)/decrease in other current assets	-1,819.02	-
(Increase)/decrease in Inventories	-2,817.60	-762.64
Increase/(decrease) in Other current liabilities	1,380.42	184.53
Increase/(decrease) in Trade Payables	-203.11	-1,636.41
Increase/(decrease) in Provisions	-26.69	-109.83
Net Cash Generated From/ (Used in) operations	302.20	-2,508.48
Tax paid (net of refunds)	-	-100.00
Net Cash From/(Used in) Operating Activities	(A) 302.20	-2,608.47
Cash Flows from Investing Activities		
Purchase of Fixed Assets	-247.81	-361.76
Gain in sale of shares	-73.62	118.82
Change in Investments	-	-1,245.09
Net cash from/(Used in) Investing Activities	(B) -321.43	-1,488.02
Cash flows from Financing Activities		
Finance Cost	-45.68	-67.77
Increase in Capital		4,221.00
Increase / (Decrease) Long Term Borrowings	-89.83	-157.07
Increase / (Decrease) Short Term Borrowings	228.10	-59.85
Net cash from/(Used in) Financing Activities	(C) 92.58	3,936.30
Increase in Cash and Cash Equivalents during the year	(A+B+C) 73.36	-160.23
Cash and Cash Equivalents at the beginning of the year	23.34	183.57
Cash and Cash Equivalents at the end of the year	96.70	23.34

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian (a) Accounting Standard (Ind AS-7) - Statement of Cash Flow.

FOR, BIZOTIC COMMERCIAL LIMITED

Sanjay Mahavirprasad Gupta
Managing Director
DIN: 07610448

Date : 29/05/2025
Place : Ahmedabad