



## BIZOTIC COMMERCIAL LIMITED

CIN: L74999GJ2016PLC094934

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

Date: 02.11.2025

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

Scrip Code: 543926

**Subject:** Submission of Updated Financial Results for the **Half Year Ended on 30<sup>th</sup> September, 2025** under Regulation 33/52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Ref:** Exchange communication dated **15<sup>th</sup> October, 2025** regarding discrepancies in the Financial Result.

Dear Sir/Madam,

With reference to your communication dated October 15, 2025, regarding the discrepancies observed in the Financial Results filed under Regulation 33/52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to submit that the Company has taken note of the following observations made by the Exchange:

1. Standalone Results – Results PDF file not as per Accounting Standard Division I format for the half year ended 30<sup>th</sup> September, 2025.
2. Standalone Results – Statement of Assets & Liabilities not as per Accounting Standard Division I format for the half year ended 30<sup>th</sup> September, 2025.

In compliance with the above observations, the Company has **updated and re-submitted the Standalone Financial Results** for the half year ended **30<sup>th</sup> September, 2025** ensuring that the same are now presented strictly in accordance with the **Accounting Standard Division I format** as required.

Accordingly, we are submitting herewith the **updated financial results** for the **half year ended 30<sup>th</sup> September, 2025** in accordance with the **Accounting Standard Division I format**.

We request you to kindly take the same on record and treat the earlier submission as superseded.

Thanking You,  
Yours Faithfully,

FOR, BIZOTIC COMMERCIAL LIMITED

SANJAY MAHAVIRPRASAD GUPTA  
MANAGING DIRECTOR  
(DIN: 07610448)





**Limited Review Report On Unaudited Quarterly Standalone Financial Results of Bizotic Commercial Limited Pursuant to Regulation 33 Of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 For The Half Year Ended 30th September 2025**

**Review Report to  
The Board of Directors of,  
Bizotic Commercial Limited**

1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Bizotic Commercial Limited ("the Company") for the Half Year Ended September 30, 2025 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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**Branch Office:**

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andhra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.).



**J. SINGH & ASSOCIATES (Regd.)**  
**CHARTERED ACCOUNTANTS**

505/506/507, **HUBTOWN** Viva, Shankarwadi,  
Western Express Highway Between Andheri &  
Jogeshwari (East) Mumbai-400060  
Telephone: - 022-6694617/18  
E-mail: -[ca\\_jsingh@rediffmail.com](mailto:ca_jsingh@rediffmail.com)  
[mumbai@cajsingh.com](mailto:mumbai@cajsingh.com)

**For, J SINGH & ASSOCIATES**  
**Chartered Accountants**  
**[Firm Reg. No. 110266W]**



**Amit J Joshi**  
**Partner**  
**M. No. 120022**

**UDIN: 25120022BBIKCB6693**

**Date: 10/10/2025**  
**Place: Ahmedabad**



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# BIZOTIC COMMERCIAL LIMITED

CIN : L74999GJ2016PLC094934

Regd. Off.: 15 Ashwamegh Warehouses, Ujala Circle, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210

Email: bizoticcommercialindia@gmail.com, Website: www.bizoticcgroup.com

Statement of Standalone Unaudited Financial Result for the Quarter and Half Year Ended on 30th September, 2025

(Rs. in Lacs)

Particulars	Half Year Ended		Year Ended
	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Audited
<b>I. Income</b>			
Revenue from Operations	7,378.46	5,286.03	11,080.43
Other Income	3.98	29.90	32.72
<b>Total Income</b>	<b>7,382.44</b>	<b>5,315.93</b>	<b>11,113.15</b>
<b>II. Expenses</b>			
Cost of Materials Consumed/Service Aailed	-	-	12,546.02
Purchase of stock in trade/ Cost of Service aailed	6,354.66	6,421.43	-
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-400.79	-1,683.13	-2,748.48
Employee Benefits Expense	55.92	76.61	172.87
Finance costs	3.22	31.72	45.68
Depreciation, Amortisation and Depletion Expenses	42.91	44.52	121.30
Other Expenses	205.83	237.97	449.78
<b>Total Expenses</b>	<b>6,261.76</b>	<b>5,129.12</b>	<b>10,587.17</b>
<b>III. Profit / (Loss) before exceptional items and tax</b>	<b>1,120.68</b>	<b>186.81</b>	<b>525.98</b>
<b>IV. Exceptional item</b>	-	-	-
<b>V. Profit before Tax</b>	<b>1,120.68</b>	<b>186.81</b>	<b>525.98</b>
<b>VI. Tax Expense</b>	<b>282.78</b>	<b>51.97</b>	<b>146.30</b>
- Current Tax	282.78	51.97	146.30
- Short / (Excess) provision of Previous Year	-	-	-
- Deferred Tax	-	-	-
<b>VII. Profit for the Period</b>	<b>837.90</b>	<b>134.83</b>	<b>379.68</b>
<b>Other comprehensive income (after tax)</b>	-	-	-
<b>Total Comprehensive Income for the Period</b>	<b>837.90</b>	<b>134.83</b>	<b>379.68</b>
<b>Paid up Equity Share Capital (Face Value Rs. 10/- Each)</b>	<b>804.00</b>	<b>804.00</b>	<b>804.00</b>
<b>Other Equity</b>	-	-	-
<b>Earnings per Equity Share (Face Value Rs. 10) (Not annualised)</b>			
(a) Basic	10.42	1.68	4.72
(b) Diluted	10.42	1.68	4.72

## Notes

- The Audited financial results for the 2nd quarter & Half year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th October 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 seconde 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 only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- The Figures have been regrouped and/or reclassified wherever necessary.

For, Bizotic Commercial Limited

Place : Ahmedabad  
Date : 10/10/2025

**Sanjay Mahavirprasad Gupta**  
**Managing Director**  
**DIN : 07610448**

**BIZOTIC COMMERCIAL LIMITED**

CIN : L74999GJ2016PLC094934

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India, 382210

Email: bizoticcommercialindia@gmail.com, Website: www.bizoticcgroup.com

**Statement Of Assets And Liabilities as at 30th September 2025****(Rs. in Lacs)**

<b>Particulars</b>	<b>As at 30th Sept, 2025</b>	<b>As at 31st March 2025</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders Funds</b>		
a Equity Share capital	804.00	804.00
b Reserve and Surplus	5,842.19	5,212.89
<b>Total Equity</b>	<b>6,646.19</b>	<b>6,016.89</b>
<b>2 LIABILITIES</b>		
a Non-current liabilities		
i Long Term Borrowings	38.86	-
ii Deferred tax liabilities (Net)	90.47	-
iii Other Non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>129.33</b>	<b>-</b>
b Current liabilities		
i		
a. Borrowings	814.04	354.51
b. Trade payables	7,104.53	1,296.57
c. Other financial liabilities	-	-
ii Other Current Liabilities	1,027.92	1,918.06
iii Short Term Provisions	409.04	3.33
<b>Total Current Liabilities</b>	<b>9,355.53</b>	<b>3,572.47</b>
<b>Total Liabilities</b>	<b>9,484.86</b>	<b>3,572.47</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>16,131.04</b>	<b>9,589.36</b>
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
a Property, Plant and Equipment		
Tangible Assets	753.30	750.01
Intangible Assets	-	-
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans & Advances	1,620.04	85.03
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	9.84
d Other Non-current assets	-	1,467.03
<b>Total Non-current assets</b>	<b>2,373.34</b>	<b>2,311.91</b>
<b>2 Current assets</b>		
a Inventories	5575.72	5,180.03
b Financial Assets		
i Trade receivables	7207.09	1,677.94
ii Cash and cash equivalents	87.50	96.70
iii Loans	887.39	-
c Other current assets	-	322.78
<b>Total Current assets</b>	<b>13,757.70</b>	<b>7,277.45</b>
<b>Total Assets</b>	<b>16,131.04</b>	<b>9,589.36</b>

**For, Bizotic Commercial Limited**

Place : Ahmedabad

Date : 10/10/2025

**Sanjay Mahavirprasad Gupta****Managing Director****DIN : 07610448**

**BIZOTIC COMMERCIAL LIMITED****CIN : L74999GJ2016PLC094934****Cash Flow Statement for the Half year ended 30th September 2025****(Rs. in Lacs)**

<b>Particulars</b>	<b>As at 30 Sept 2025</b>	<b>As at 31 March 2025</b>
<b>Cash flows from Operating Activities</b>		
<b>Profit before tax for the Year</b>	1,120.68	525.98
<b>Adjustments to reconcile net profit to net cash provided by operating activities</b>		
Depreciation and Amortization	42.91	121.30
Sundry Balances Written back/off	-	-
Loss on sale of PPE	-	-
Finance Cost	3.22	45.68
Capital Gain Income	-	73.62
<b>Operating profit / (loss) before working capital changes</b>	<b>1,166.81</b>	<b>766.58</b>
<b>Movements in Working Capital:</b>		
(Decrease)/Increase in Short Term Provision	284.95	-26.69
(Decrease)/Increase in other current liabilities	-	1,380.41
(Decrease) in trade payables	4,493.84	-203.11
(Increase) in other current assets	-781.22	-1,819.02
(Increase) in Inventories	-400.79	-2,817.60
(Increase) in Loans & Advances	-172.28	2,130.08
(Increase) in Investments	-	-
(Increase)/Decrease in trade receivables	-4,758.68	891.55
<b>Net Cash Generated From/ (Used in) operations</b>	<b>-167.36</b>	<b>302.20</b>
Tax paid (net of refunds)	-282.78	-
<b>Net Cash From/(Used in ) Operating Activities (A)</b>	<b>-450.14</b>	<b>302.20</b>
<b>Cash Flows from Investing Activities</b>		
Loans	-	-
Purchase of Fixed Assets	-46.35	-247.81
Gain In Sale Of Shares	-	-73.62
Movement In Other Current Assets	-7.54	-
<b>Net cash from/(Used in) Investing Activities (B)</b>	<b>-53.88</b>	<b>-321.43</b>
<b>Cash flows from Financing Activities</b>		
Increase in Capital	-	-
Proceeds From long Term Borrowing (Net)	38.86	-89.83
Short Term Borrowing (Net)	459.19	228.10
Finance Cost	-3.22	-45.68
<b>Net cash from/(Used in) Financing Activities (C)</b>	<b>494.82</b>	<b>92.59</b>
<b>Increase in Cash and Cash Equivalents during the year (A+B+C)</b>	<b>-9.20</b>	<b>73.36</b>
Cash and Cash Equivalents at the beginning of the year	96.70	23.34
<b>Cash and Cash Equivalents at the end of the year</b>	<b>87.50</b>	<b>96.70</b>

**Note:**

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

**For, Bizotic Commercial Limited**

**Sanjay Mahavirprasad Gupta**  
**Managing Director**  
**DIN : 07610448**

Place : Ahmedabad  
Date : 10/10/2025