



INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To The Board of Directors

BKM Industries Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of BKM Industries Limited (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2025 ('standalone annual financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) 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 and other comprehensive income and other financial information for the quarter and year ended 31 March 2025.

Basis of 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 SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Annual 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 standalone financial statements under the provisions of the Act 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 on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual 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 Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of completeness internal financial controls, that were operating effectively for ensuring accuracy and standalone annual of the accounting records, relevant to the preparation and presentation of the 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 annual financial results, the Management and 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 financial realistic alternative reporting but to do so. The Board of Directors is responsible for overseeing the Company's process.

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

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 economic if, decisions individually or in the aggregate, they could reasonably be expected to influence the of users taken on the basis of these standalone annual financial results.





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

- Identify and assess the risks of material misstatement of the standalone annual 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual 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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate and timing of with the those charged with governance regarding, among other matters, the planned internal control that we identify audit and significant audit findings, including any significant deficiencies in 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 where relationships applicable, and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The being standalone annual financial results include the results for the quarter ended 31 March 2025 published the balancing figures between the audited figures in respect of the full financial year and the were subjected unaudited year to date figures up to the third quarter of the current financial year, which to a limited review by us as required under the Listing Regulation.

For Prabhat & Co.
Chartered Accountants
(FRN:- 010458C)



CA Prabhat Kumar Sekseria
Partner
Membership Number: - 400091

Place: - Jamshedpur
Date:- 30th May, 2025
UDIN:- 25400091BMONXE7470



Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended .

To,
The Board of Directors
BKM Industries Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of BKM Industries Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31 March 2025, ("the Statement" or "consolidated annual financial results"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ['Listing Regulations']. In our opinion and to the best of our information and according to the explanations given to us, the consolidated annual financial results:

- a) includes the annual financial results of the subsidiaries named a. Euroasian Venture FZE:
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and,
- c) 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 consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2025.

Basis of 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 SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, 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 statements under the provisions of the Act, 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity 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 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 consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of each entity.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 annual 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 consolidated annual 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors of the Holding Company.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 consolidated annual 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the consolidated annual financial results. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company 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.





PRABHAT & Co.
(Chartered Accountants)

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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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated annual financial results include the results for the quarter ended 31 March 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulation.

For Prabhat & Co.
Chartered Accountants
(FRN:- 010458C)



CA Prabhat Kumar Sekseria
Partner
Membership Number: - 400091

Place: - Jamshedpur
Date:- 30th May, 2025
UDIN:- 25400091BMONXF8518

(Rs. in Lakhs)

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR 31ST MARCH, 2025 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)

Sl. No.	Particulars	Quarter ended	Preceding three	Corresponding	Year ended on	Previous year
		March 31, 2025	months ended on	three months	March 31, 2025	ended on March
		(Audited)	months ended on	ended in the	(Audited)	ended on March
			December 31,	previous year on		31, 2024
			2024	March 31, 2024		(Audited)
1	Income from Operations					
	(a) Revenue from operations	-	-	92.53	6.10	92.53
	(b) Other income	224.20	2.11	7.33	14.51	13.85
	Total income from operations (net)	224.20	2.11	99.86	20.60	106.39
2	Expenses:					
	a. Cost of materials consumed	-	-	-	-	-
	b. Purchases of Stock-in-Trade	-	-	-	-	-
	c. Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	31.74	1.98	31.74
	d. Employee benefits expense	6.10	4.35	-	20.61	-
	e. Finance Costs	14.31	-	-	20.28	-
	f. Depreciation and amortization expenses	18.15	18.73	172.79	78.57	172.79
	g. Other expenses	77.74	27.16	22.88	415.09	128.56
	Total expenses	116.29	50.24	227.41	535.62	333.09
3	Profit before exceptional items and tax (1-2)	107.91	(48.13)	(127.55)	(515.02)	(226.71)
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	107.91	(48.13)	(127.55)	(515.02)	(226.71)
6	Tax Expenses					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	41.68	-	(21.94)	41.67	(21.94)
	Total Tax Expenses	41.68	-	(21.94)	41.68	(21.94)
7	Net Profit for the period					
	Shareholders of the Company	66.23	(48.13)	(105.62)	(556.70)	(204.77)
	Non-Controlling Interest	-	-	-	-	-
8	Total Profit (Loss) for Period	66.23	(48.13)	(105.62)	(556.70)	(204.77)
9	Other Comprehensive Income (net of tax)					
	(a) Items that will not be reclassified subsequently to profit or loss					
	i. Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	-
	ii. Equity instruments through other comprehensive income, net	-	-	-	-	-
	(b) Impact of tax relating to items that will not be reclassified subsequently to profit or loss					
	i. Fair value changes on derivatives designated as cash flow hedges, net	-	-	-	-	-
	ii. Fair value changes on investments, net	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	-	-	-	-	-
10	Total Comprehensive Income for the period	66.23	(48.13)	(105.62)	(556.70)	(204.77)
11	Total Profit or Loss, attributable to					
	Profit or loss, attributable to owners of parent					
	Total profit or loss, attributable to non-controlling interests					
12	Total Comprehensive Income for the period attributable to					
	Comprehensive income for the period attributable to Shareholders					
	Total comprehensive income for the period attributable to non-controlling interests					
13	Details Equity Share Capital					
	Paid-up equity share capital	12.35	12.35	12.35	12.35	12.35
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00
14	Earnings per equity share					
	i. Earnings per equity share for Continuing Operations					
	Basic earnings (loss) per share from continuing operations	5.36	(3.90)	(8.55)	(45.07)	(16.58)
	Diluted earnings (loss) per share from continuing operations	5.36	(3.90)	(8.55)	(45.07)	(16.58)
	ii. Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-
	iii. Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	5.36	(3.90)	(8.55)	(45.07)	(16.58)
	Diluted earnings (loss) per share from continuing and discontinued operations	5.36	(3.90)	(8.55)	(45.07)	(16.58)

Place : Kolkata
Date : 30.05.2025



BKM INDUSTRIES LIMITED

By Order of the Board
For BKM Industries Ltd.

Amit Singh

AMIT SINGH

Whole-Time Director

Director

DIN: 11003471



For: *Pradhat & Co.*

BKM INDUSTRIES LIMITED
(CIN - L27100WB2011PLC161235)
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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025 (CONSOLIDATED)

(Rs. in Lakhs)

Sl. No.	Particulars	As at year ended March 31, 2025 (Audited)	As at previous year ended March 31, 2024 (Audited)
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	693.83	746.94
	(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	-	0.17
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Deferred tax assets (net)	1.82	21.94
	(v) Other non-current assets	-	-
	Total Non-current assets	695.65	769.04
(2)	Current assets		
	(a) Inventories	-	1.08
	(b) Financial Assets	-	-
	(i) Investments	32.39	-
	(ii) Trade receivables	-	5.63
	(iii) Cash and cash equivalents	-	-
	(iv) Bank balances other than (iii) above	14.13	4.57
	(v) Loans	78.77	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	13.41	1.28
	(d) Other current assets	225.93	-
	(e) Non Current Assets held for Sale	69.49	2,448.58
	Total Current assets	434.11	2,461.13
	Total Assets	1,129.76	3,230.18
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	12.35	12.35
	(b) Other Equity	(685.09)	(149.78)
	Total Equity	(672.74)	(137.42)
(2)	Share application money pending allotment	200.00	-
(3)	Compulsory Convertible Debenture Application Money pending allotment	300.00	-
(4)	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,280.30	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	2,932.76
	(b) Other current liabilities	22.20	434.84
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Non-current liabilities	1,302.50	3,367.60
	Total Equity and Liabilities	1,129.76	3,230.18

for shareholders only



NOTES:

- 1 The aforesaid Audited Consolidated financial results were reviewed by the Audit Committee and was approved by the Board of Directors at their respective adjourned meetings held on 29th May, 2025 and concluded on 30th May, 2025
- 2 The Company is dealing in manufacture of Packaging and Engineering Products
- 3 Figures for the quarter ended March 31, 2025 represents the difference between audited figures in respect of the full financial year and the published figures of nine months till December 31, 2024
- 4 The Statutory Auditors have carried out Audit on the aforesaid financial results and have expressed an unqualified audit opinion and the said report of Auditors was placed before the Board and was noted by the Directors.
- 5 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 6 The format for audited results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS
- 7 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- 8 The results for the quarter and year ended March 31, 2025 are available on the BSE Limited (URL: www.bseindia.com/corporates/) the National Stock Exchange of India Limited (URL: www.nseindia.com/corporates/) the Calcutta Stock Exchange Limited (URL: www.cselsiting.com) and on the Company's website (URL: www.bkmindustries.co.in).
- 9 Since Company was in insolvency process, figures of the Share Capital and other assets and liabilities have been recasted as per the valuation report of the Audit Committee and The Board of Director has approved the Financial based on the figures provided and authenticated by the Resolutinal Professional
- 10 The manufacturing activities were not operational during the quarter & year ended, however, the revenue earned by the Company is out of sale of its existing stocks
- 11
- 12 As the company has only one business segment, disclosure under Ind-AS 108, on Segment Reporting is not applicable.



BKM INDUSTRIES LIMITED

Member of the Board
For BKM Industries Ltd
Amit Singh

AMIT SINGH Director
Whole-Time Director
DIN: 11003471

Place : Kolkata
Date : 30.05.2025

*For idm/Prabhat
only*



STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025 REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Rs in Lakhs)

Sl. No.	Particulars	3 months ended on March 31, 2025	Preceding 3 months ended on December 31, 2024	Corresponding 3 months ended in the previous year on March 31, 2024	Year ended on March 31, 2025	Previous year ended on March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (net sale/income from each segment)					
	(a) Packaging					
	(b) Engineering	-	-	92.53	6.10	92.53
	(c) Unallocated	-	-	-	-	-
	Total	-	-	92.53	6.10	92.53
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income From Operations	-	-	92.53	6.10	92.53
2	Segment Results					
	(Profit(+)/Loss(-) before tax and interest from each segment)**					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	-	-	-	-	-
	(c) Unallocated	107.91	(48.13)	(127.55)	(515.02)	(226.71)
	Total	107.91	(48.13)	(127.55)	(515.02)	(226.71)
	Less: i) Interest**	-	-	-	-	-
	ii) Other Un-allocable Expenditure net off	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-
	Total Profit Before Tax	107.91	(48.13)	(127.55)	(515.02)	(226.71)
3	Segment Assets					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	-	-	-	-	-
	(c) Unallocated	-	-	-	-	-
	Total	-	-	-	-	-
3	Segment Liabilities					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	-	-	-	-	-
	(c) Unallocated	-	-	-	-	-
	Total	-	-	-	-	-

* Profit/Loss before tax and after interest in case of segments having operations which are primarily of financial nature.

** Other than the interest pertaining to the segments having operations which are primarily of financial nature.



For verification only



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Standalone Cash Flow for year ended on 31st March, 2025			
			(Rs. in Lakhs)
Sl. No.	Particulars	As on 31.03.2025	As on 31.03.2024
		Audited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax	(515.02)	(226.71)
	<i>Adjustments for:</i>		
	Depreciation and Amortisation Expense	78.57	172.79
	Interest Income	(9.09)	(10.05)
	Dividend Income		
	Finance cost		
	Leave Encashment		
	Gratuity		
	(Profit) / Loss on sale of assets	219.21	(3.80)
	(Profit) / Loss on sale of customer contracts		
	(Profit) / Loss from Partnership firm		
	Liabilities no longer required written back		
	Profit on Disposal of Fixed Assets (Net)		
	Bad Debts, Advances, etc. written off		
	Others		
	Operating profit before working capital changes		
	<i>Adjustments for Changes in Working Capital:</i>		
	Trade receivables, loan and advances and other assets	(343.59)	(5.63)
	Inventories	1.08	31.74
	Trade payables, other liabilities and provisions	(412.64)	14.03
	Cash generated from operations		
	Direct Taxes paid (net of Refunds)	0.01	
	Net Cash Flows (Used in) Operating Activities	(981.49)	(27.62)
B CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchases of property, plant and equipment, intangible assets		
	Sales of property, plant and equipment	2,134.41	
	Realisation from sale of customer contracts		
	Purchase of Non-current investment		
	Capital (Deposit) / Withdrawn from Partnership firm		
	Proceeds upon maturity of Fixed Deposits with Banks		
	Capital Expenditure on fixed assets, including capital advances		
	Investment in Fixed Deposits with Banks		3.80
	Interest received	9.09	10.05
	Dividend received		
	Net Cash Flows (Used In) / From Investing Activities	2,143.50	13.85
CASH FLOWS FROM FINANCING ACTIVITIES			
	Proceeds from issue of Equity Shares	500.00	-
	Repayment of short term borrowings (Net)		
	Repayment of long term borrowings (Net)	(1,652.46)	
	Finance Cost		
	Net Cash Flows From / (Used In) Financing Activities	(1,152.46)	-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	9.55	(13.77)
	Opening Cash and Cash Equivalent	4.57	18.34
	Closing Cash and Cash Equivalent	14.13	4.57

*The disclosure is an extract of the audited Statement of Cash flows for the year ended March 31, 2025 and March 31, 2024 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting



STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR JST MARCH, 2025 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)						
Sl. No.	Particulars	Quarter ended March 31, 2025	Preceding three months ended on December 31, 2024	Corresponding three months ended in the previous year on March 31, 2024	Year ended on March 31, 2025	Previous year ended on March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operations					
	(a) Revenue from operations	-	-	42.53	8.09	42.53
	(b) Other income	224.20	2.51	7.93	14.51	13.40
	Total income from operations (net)	224.20	2.51	99.86	28.68	100.27
2	Expenses :					
	a. Cost of materials consumed	-	-	-	-	-
	b. Purchases of Stock-in-Trade	-	-	-	-	-
	c. Changes in inventories of finished goods, Stock-in-Trade and work-in-	-	-	31.74	1.08	31.74
	d. Employee benefits expense	4.31	4.51	-	20.41	-
	e. Finance Costs	14.31	-	-	20.28	-
	f. Depreciation and amortization expenses	18.13	18.75	172.79	78.47	172.79
	g. Other expenses	77.74	27.16	22.88	411.00	128.56
	Total expenses	116.29	50.24	227.41	539.62	333.09
3	Profit before exceptional items and tax (1-2)	107.91	(48.13)	(127.89)	(519.82)	(234.71)
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	107.91	(48.13)	(127.89)	(519.82)	(234.71)
6	Tax Expenses					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	41.68	-	(21.94)	41.67	(21.94)
	(3) Earlier Year Income Tax	0.01	-	-	0.01	-
	Total Tax Expenses	41.68	-	(21.94)	41.68	(21.94)
7	Total Profit (Loss) for Period	66.23	(48.13)	(105.62)	(556.79)	(284.77)
8	Other Comprehensive Income (net of tax)					
	(a) Items that will not be reclassified subsequently to profit or loss					
	i. Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	-
	ii. Equity instruments through other comprehensive income, net	-	-	-	-	-
	(b) Impact of tax relating to items that will not be reclassified					
	i. Fair value changes on derivatives designated as cash flow hedges, net	-	-	-	-	-
	ii. Fair value changes on investments, net	-	-	-	-	-
9	Total Other Comprehensive Income (net of tax)	-	-	-	-	-
10	Total Comprehensive Income for the period	66.23	(48.13)	(105.62)	(556.79)	(284.77)
11	Details Equity Share Capital					
	Paid-up equity share capital	12.35	12.35	12.35	12.35	12.35
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00
12	Earnings per equity share					
	i. Earnings per equity share for Continuing Operations					
	Basic earnings (loss) per share from continuing operations	5.34	(3.98)	(8.55)	(45.87)	(14.58)
	Diluted earnings (loss) per share from continuing operations	5.34	(3.98)	(8.55)	(45.87)	(14.58)
	ii. Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-
	iii. Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	5.34	(3.98)	(8.55)	(45.87)	(14.58)
	Diluted earnings (loss) per share from continuing and discontinued operations	5.34	(3.98)	(8.55)	(45.87)	(14.58)

Place : Kolkata
 Date : 30.05.2025



BKM INDUSTRIES LIMITED

By Order of the Board
 For BKM Industries Ltd.

Amit Singh

AMIT SINGH
 Whole-Time Director
 DIN: 11003471

Director



For identification only

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025 (STANDALONE)

(Rs. in Lakhs)

Sl. No.	Particulars	As at year ended March 31, 2025 (Audited)	As at previous year ended March 31, 2024 (Audited)
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	693.83	746.94
	(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	0.17	0.17
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(j) Deferred tax assets (net)	1.82	21.94
	(k) Other non-current assets	-	-
	Total Non-current assets	695.82	769.04
(2)	Current assets		
	(a) Inventories	-	1.08
	(b) Financial Assets	-	-
	(i) Trade receivables	32.39	-
	(ii) Bank balances other than (iii) above	-	5.63
	(iii) Trade Receivables	-	-
	(iv) Cash and cash equivalents	14.13	4.57
	(v) Loans	78.77	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	13.41	1.28
	(d) Other current assets	225.93	-
	(e) Non Current Assets held for Sale	69.49	2,448.58
	Total Current assets	434.10	2,461.13
	Total Assets	1,129.92	3,230.18
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	12.35	12.35
	(b) Other Equity	(684.92)	(149.78)
	Total Equity	(672.57)	(137.42)
(2)	Share application money pending allotment	200.00	-
(3)	Compulsory Convertible Debentures Application Money pending Allotment	300.00	-
(4)	LIABILITIES		
	Non-current liabilities		
	(a) Financial liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	1,280.30	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	2,932.76
	(b) Other current liabilities	22.20	434.84
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Non-current liabilities	1,302.50	3,367.60
	Total Equity and Liabilities	1,129.92	3,230.18

For identification only



NOTES:

- 1 The aforesaid Audited Standalone financial results were reviewed by the Audit Committee and was approved by the Board of Directors at their respective adjourned meetings held on 29th May, 2025 and concluded on 30th May, 2025
- 2 The Company is dealing in manufacture of Packaging and Engineering Products
- 3 Figures for the quarter ended March 31, 2025 represents the difference between audited figures in respect of the full financial year and the published figures of nine months till December 31, 2024
- 4 The Statutory Auditors have carried out Audit on the aforesaid financial results and have expressed an unqualified audit opinion and the said report of Auditors was placed before the Board and was noted by the Directors
- 5 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable
- 6 The format for audited results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- 7 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures
- 8 The results for the quarter and year ended March 31, 2025 are available on the BSE Limited (URL: www.bseindia.com/corporates) the National Stock Exchange of India Limited (URL: www.nseindia.com/corporates) the Calcutta Stock Exchange Limited (URL: www.cselisting.com) and on the Company's website (URL: www.bkmindustries.co.in)
- 9 Since Company was in insolvency process, figures of the Share Capital and other assets and liabilities have been recasted as per the valuation report of the Registered valuer, NCLT order and the Committee of Creditors (COC).
- 10 The Audit Committee and The Board of Director has approved the Financial based on the figures provided and authenticated by the Resolitional Professional
- 11 The manufacturing activities were not operational during the quarter & year ended, however, the revenue earned by the Company is out of sale of its existing stocks
- 12 As the company has only one business segment, disclosure under Ind-AS 108, on Segment Reporting is not applicable.



BKM INDUSTRIES LIMITED

By Order of the Board
For BKM Industries Ltd.

Amit Singh

AMIT SINGH
Whole-Time Director
DIN: 11003471

Director

Place : Kolkata
Date : 30.05.2025

For identification only



STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025 REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Rs in Lakhs)

Sl. No.	Particulars	3 months ended on	Preceding 3	Corresponding 3	Year ended on	Previous year
		March 31, 2025	months ended on	months ended in	March 31, 2025	ended on March
		(Audited)	December 31, 2024	the previous year	(Audited)	31, 2024
			(Unaudited)	on March 31, 2024		(Audited)
1	Segment Revenue (net sale/income from each segment)					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	-	-	92.53	6.10	92.53
	(c) Unallocated	-	-	-	-	-
	Total	-	-	92.53	6.10	92.53
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income From Operations	-	-	92.53	6.10	92.53
2	Segment Results					
	(Profit/+)/Loss(-) before tax and interest from each segment [#]	-	-	-	-	-
	(a) Packaging	-	-	-	-	-
	(b) Engineering	-	-	-	-	-
	(c) Unallocated	107.91	(48.13)	(127.55)	(515.02)	(226.71)
	Total	107.91	(48.13)	(127.55)	(515.02)	(226.71)
	Less: i) Interest**	-	-	-	-	-
	ii) Other Un-allocable Expenditure net off	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-
	Total Profit Before Tax	107.91	(48.13)	(127.55)	(515.02)	(226.71)
3	Segment Assets					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	-	-	-	-	-
	(c) Unallocated	-	-	-	-	-
	Total	-	-	-	-	-
3	Segment Liabilities					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	-	-	-	-	-
	(c) Unallocated	-	-	-	-	-
	Total	-	-	-	-	-

Profit/Loss before tax and after interest in case of segments having operations which are primarily of financial nature

** Other than the interest pertaining to the segments having operations which are primarily of financial nature



BKM INDUSTRIES LIMITED
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Unaudited Consolidated Cash Flow for year ended 31st March, 2025			
(Rs. in Lakhs)			
Sl. No.	Particulars	As on 31.03.2025	As on 31.03.2024
		Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before Tax	(515.02)	(226.71)
	Adjustments for:		
	Depreciation and Amortisation Expense	78.57	172.79
	Interest Income	(9.09)	(10.05)
	Dividend Income	-	-
	Finance cost	-	-
	Leave Encashment	-	-
	Gratuity	-	-
	(Profit) /Loss on sale of assets	219.21	(3.80)
	(Profit)/ Loss on sale of customer contracts	-	-
	(Profit)/Loss from Partnership firm	-	-
	Liabilities no longer required written back	-	-
	Profit on Disposal of Fixed Assets (Net)	-	-
	Bad Debts, Advances, etc. written off	-	-
	Others	-	-
	Operating profit before working capital changes	(226.33)	(67.77)
	Adjustments for Changes in Working Capital:		
	Trade receivables, loan and advances and other assets	(343.59)	(5.63)
	Inventories	1.08	31.74
	Trade payables, other liabilities and provisions	(412.64)	14.03
	Cash generated from operations	-	-
	Direct Taxes paid (net of Refunds)	0.01	-
	Net Cash Flows (Used in) Operating Activities	(981.49)	(27.62)
B	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchases of property, plant and equipment, intangible assets	-	-
	Sales of property, plant and equipment	2,134.41	-
	Realisation from sale of customer contracts	-	-
	Purchase of Non-current investment	-	-
	Capital (Deposit) / Withdrawn from Partnership firm	-	-
	Proceeds upon maturity of Fixed Deposits with Banks	-	-
	Capital Expenditure on fixed assets, including capital advances	-	-
	Investment in Fixed Deposits with Banks	-	3.80
	Interest received	9.09	10.05
	Dividend received	-	-
	Net Cash Flows (Used In) / From Investing Activities	2,143.50	13.85
	CASH FLOWS FROM FINANCING ACTIVITIES		
	Proceeds from issue of Equity Shares	500.00	-
	Repayment of short term borrowings (Net)	-	-
	Repayment of long term borrowings (Net)	(1,652.46)	-
	Finance Cost	-	-
	Net Cash Flows From / (Used In) Financing Activities	(1,152.46)	-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	9.55	(13.77)
	Opening Cash and Cash Equivalent	4.57	18.34
	Closing Cash and Cash Equivalent	14.13	4.57

