



PRABHAT & Co.
(Chartered Accountants)

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LIMITED REVIEW REPORT ON THE QUARTERLY UN-AUDITED SATANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to **BKM INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of un-audited Standalone financial results of BKM INDUSTRIES LIMITED for the quarter ended 30th June, 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13th August, 2025, has been prepared in accordance with the recognition and measurement 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 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.
4. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.




5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under 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 & Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata
Date: 13th August, 2025

UDIN- 25400091BMONXL4201



For Prabhat & Co.
Chartered Accountants
FRN: 010458C


CA Prabhat Kumar Sekseria

Partner
Membership Number- 400091



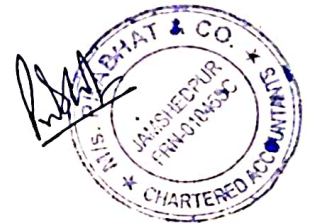
LIMITED REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,

The Board of Directors,

BKM INDUSTRIES LIMITED

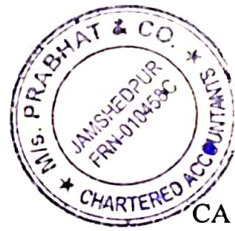
1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of BKM INDUSTRIES LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive loss of its associates and joint ventures for the quarter ended 30th June, 2025 and for the period from 01.04.2025 to 30.06.2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13th August, 2025, has been prepared in accordance with the recognition and measurement 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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.
4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable
5. This Statement includes the results of the following entities:
 - a. Euroasian Ventures FZE



2. the (pref
6. Euroasian Ventures FZE, UAE — we have not received any figures from the management. As informed by them, there have been no activities for the last five years, and therefore, we have carried forward the figures of Euroasian Ventures FZE.
 7. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata
Date: 13th August, 2025

UDIN- 25400091BMONXM8040



For Prabhat & Co.
Chartered Accountants
FRN: 010458C

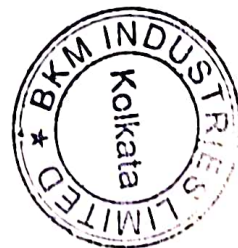
CA Prabhat Kumar Sekseria

Partner
Membership Number- 400091

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2025 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind AS)

Statement of Standalone Un-audited Financial Results for the Quarter ended 30th June, 2025

Sl No.	Particulars	(Rs. in Lakhs)			
		3 months ended on 30/06/2025	Preceding 3 months 31/03/2025	Corresponding 3 months ended in the previous year on 30/06/2024	Previous Year 31/03/2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from Operations				
	(a) Revenue from operations	-	-	1.68	6.09
	(b) Other income	0.19	224.20	-	14.51
	Total income from operations (net)	0.19	224.20	1.68	20.60
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	-	-	1.08	1.08
	d. Employee benefits expense	4.60	6.10	-	20.61
	e. Finance Costs	32.51	14.31	-	20.28
	f. Depreciation and amortization expenses	17.13	18.15	21.51	78.57
	g. Other expenses	26.30	77.73	50.51	415.09
	Total expenses	80.54	116.28	73.10	535.62
3	Profit before exceptional items and tax (1-2)				
	Exceptional items	(80.34)	107.91	(71.42)	(515.02)
4	Profit before tax (3-4)				
5	Tax expense				
	a) Current Taxes	-	-	-	-
	b) Deferred Tax	-	41.67	-	41.67
	c) Earlier Year Income Tax	-	0.01	-	0.01
	Total Tax Expenses	-	41.68	-	41.68
6	Net Profit for the period from continuing Operations	(80.34)	66.23	(71.42)	(556.70)
	Profit/(Loss) from Discontinued operations before tax	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-
7	Net Profit for the period from discontinuing Operations after Tax				
	Share of Profit/(Loss) of associates and joint ventures accoting for using equity method	-	-	-	-
8	Total Profit (Loss) for Period	(80.34)	66.23	(71.42)	(556.70)
9	Other Comprehensive Income (net of tax)				
	(a) Items that will not be reclassified to profit or loss	-	-	-	-
	(b) Impact of tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income (net of tax)	-	-	-	-
10	Total Comprehensive Income for the period	(80.34)	66.23	(71.42)	(556.70)
11	Details Equity Share Capital				
	Paid-up equity share capital	12.35	12.35	12.35	12.35
	Face value of Equity Share Capital	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	(6.50)	5.36	(5.78)	(45.07)
	Diluted earnings (loss) per share from continuing operations	(6.50)	5.36	(5.78)	(45.07)
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	(6.50)	5.36	(5.78)	(45.07)
	Diluted earnings (loss) per share from continuing and discontinued operations	(6.50)	5.36	(5.78)	(45.07)



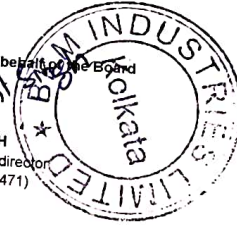
Notes

- 1 The standalone un-audited financial 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.
- 2 The Company is dealing in manufacture of Packaging and Engineering Products.
- 3 The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 13.08.2025
- 4 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.
- 5 The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 2025 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified report on the above results.
- 6 Previous year period figures have been regrouped/rearranged, wherever
- 7 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).
- 8 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).
- 9 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

Place : Kolkata
Dated : 13.08.2025

For and on behalf of the Board

AMIT SINGH
Whole-time director
(DIN- 11003471)



UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2025					
Sl. No.	Particulars	(Rs in Lakhs)			
		3 months ended on 30/06/2025	Preceding 3 months ended 31/03/2025	Corresponding 3 months ended in the previous year on 30/06/2024	Previous year ended 31/03/2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue (net sale income from each segment)				
	(a) Packaging				
	(b) Engineering				
	(c) Segment-C				
	(d) Segment				
	(e) Unallocated				
	Total	-	-	1.68	6.09
	Less: Inter Segment Revenue				
	Net Sales Income From Operations				
2	Segment Results				
	(Profit) - (Loss) - before tax and interest from each				
	(a) Segment-A				
	(b) Segment-B				
	(c) Segment-C				
	(d) Segment				
	(e) Unallocated	(80.34)	107.91	(71.42)	(515.02)
	Total	(80.34)	107.91	(71.42)	(515.02)
	Less: i) Interest**				
	ii) Other Un-allocable Expenditure net off				
	iii) Un-allocable income				
	Total Profit Before Tax	(80.34)	107.91	(71.42)	(515.02)
3	Segment Assets				
	(a) Segment-A				
	(b) Segment-B				
	(c) Segment-C				
	(d) Segment				
	(e) Unallocated				
	Total				
	Segment Liabilities				
	(a) Segment-A				
	(b) Segment-B				
	(c) Segment-C				
	(d) Segment				
	(e) Unallocated				
	Total				

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



BKM INDUSTRIES LIMITED

(CIN : L27100WB2011PLC161235)

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e-mail : cs_bkm@rediffmail.com , Website : www.bkmindustries.co.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2025 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)

Statement of Consolidated Un-audited Financial Results for the Quarter ended 30th June, 2025

					(Rs in Lakhs)	
Sl No.	Particulars	3 months ended on	Preceding 3 months	Corresponding 3	Previous Year	
		30/06/2025	31/03/2025	months ended in the previous year on 30/06/2024	31/03/2025	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	
1	Income from Operations					
	(a) Revenue from operations	-	-	1.68	6.09	
	(b) Other income	0.19	224.20	-	14.51	
	Total Income from operations (net)	0.19	224.20	1.68	20.60	
2	Expenses					
	a) Cost of Material Consumed	-	-	-	-	
	b) Purchases of Stock-in-Trade	-	-	-	-	
	c) Changes in inventories of finished goods and work-in-progress	-	-	1.08	1.08	
	d) Employee benefits expense	4.60	6.10	-	20.61	
	e) Finance costs	32.51	14.31	-	20.28	
	f) Depreciation and amortisation expense	17.13	18.15	21.51	78.57	
	g) Other expenses	26.30	77.73	50.51	415.09	
	Total expenses	80.54	116.28	73.10	535.62	
3	Profit before exceptional items and tax (1-2)					
	Exceptional items	-	-	-	-	
4	Profit before tax (3-4)	(80.34)	107.91	(71.42)	(515.02)	
5	Tax expense					
	a) Current Taxes	-	-	-	-	
	b) Deferred Tax	-	41.67	-	41.67	
	Total Tax Expenses	-	41.67	-	41.67	
6	Net Profit for the period from continuing Operations	(80.34)	66.24	(71.42)	(556.69)	
	Profit/(Loss) from Discontinued operations before tax	-	-	-	-	
	Tax Expenses of Discontinued operations	-	-	-	-	
7	Net Profit for the period from discontinuing Operations after Tax					
	Share of Profit/(Loss) of associates and joint ventures accoting for using equity method	-	-	-	-	
8	Total Profit (Loss) for Period	(80.34)	66.24	(71.42)	(556.69)	
9	Other Comprehensive Income (net of tax)					
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	
	(b) Impact of tax relating to items that will not be reclassified to profit or loss	-	-	-	-	
	Total Other Comprehensive Income (net of tax)	-	-	-	-	
10	Total Comprehensive Income for the period					
11	Total Profit or Loss, attributable to	(80.34)	66.24	(71.42)	(556.69)	
	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 owners of parent					
	Total comprehensive income for the period attributable to owners of parent					
13	Details Equity Share Capital					
	Paid-up equity share capital	12.35	12.35	12.35	12.35	
	Face Value of Equity Share Capital	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	(6.50)	5.36	(5.78)	(45.07)	
	Diluted earnings (loss) per share from continuing operations	(6.50)	5.36	(5.78)	(45.07)	
ii	Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	
ii	Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	(6.50)	5.36	(5.78)	(45.07)	
	Diluted earnings (loss) per share from continuing and discontinued operations	(6.50)	5.36	(5.78)	(45.07)	



Notes

- 1 The consolidated un-audited financial results as prescribed in SEBI's Circular CIR/CFD/CMD/13/2013 dated November 30, 2013 has been modified to the extent required to comply with requirements of SEBI's circular dated July 9, 2018, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS
- 2 The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 13.06.2025
- 3 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, 2018 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable
- 4 The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 2025 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified report on the above results.
- 5 Previous year period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period
- 6 The Statement includes the result of the following entities namely
 - a Farooqan Ventures FZEThe 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.cseindia.com) and on the Company's website (URL: www.himindustries.co.in)
- 7 Some 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, NCT order and the Committee of Creditors (COC)
- 8 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

Place : Kolkata
Dated : 13.06.2025

By order of the Board

AMIT SINGH
Whole-time director
(DIN- 11003471)



UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs in Lakhs)

Sl. No.	Particulars	3 months ended on	Preceding 3	Corresponding 3	Previous year
		30/06/2025	months ended	months ended in	ended 31/03/2025
		(Unaudited)	31/03/2025	the previous year	ended 31/03/2025
			(Audited)	on 30/06/2024	(Audited)
				(Unaudited)	
1	Segment Revenue (net sale/income from each				
	(a) Segment-A				
	(b) Segment-B				
	(c) Segment-C				
	(d) Segment				
	(e) Unallocated				
	Total	-	-	1.68	6.09
	Less: Inter Segment Revenue				
	Net Sales Income From Operations				
2	Segment Results				
	(Profit) + (Loss) before tax and interest from				
	(a) Segment-A				
	(b) Segment-B				
	(c) Segment-C				
	(d) Segment				
	(e) Unallocated	(80.34)	107.91	(71.42)	(515.02)
	Total	(80.34)	107.91	(71.42)	(515.02)
	Less: i) Interest**				
	ii) Other Un-allocable Expenditure net off				
	iii) Un-allocable income				
	Total Profit Before Tax	(80.34)	107.91	(71.42)	(515.02)
3	Segment Assets				
	(a) Segment-A				
	(b) Segment-B				
	(c) Segment-C				
	(d) Segment				
	(e) Unallocated				
	Total				
	Segment Liabilities				
	(a) Segment-A				
	(b) Segment-B				
	(c) Segment-C				
	(d) Segment				
	(e) Unallocated				
	Total				

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

