



LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2025 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 unaudited financial results of BKM INDUSTRIES LIMITED) for the quarter and half year ended 30th September, 2025 along with “the statement of unaudited assets and liabilities as at 30 September 2025” and “the statement of unaudited cash flows for the half year ended 30 September 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 11th November, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (INDAS-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. 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.



4. 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: 11th November, 2025

UDIN- 25400091BMONZS1062



For Prabhat & Co.
Chartered Accountants
FRN: 010458C

A handwritten signature in blue ink, appearing to read "Prabhat".

CA Prabhat Kumar Sekseria

Partner
Membership Number- 400091



LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2025 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 along with “the Consolidated statement of unaudited assets and liabilities as at 30 September 2025” and “Consolidated statement of unaudited cash flows for the half year ended 30 September 2025” 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 loss after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30th September, 2025 and for the period from 01.07.2025 to 30.09.2025 (“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, and has been initialed by us for identification purposes.
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 11th November, 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
6. The Unaudited Consolidated Financial Results include the Company's share of net loss after tax of Rs- 77.53 Lakh and Rs- 157.87s Lakhs and Company's share of Other Comprehensive Income of Nil having an impact to that extent on the total comprehensive loss for the three months and six months ended September 30, 2025 respectively, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary/ associate/ joint venture mentioned in paragraph 5 above. The result of this joint venture is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the Company.
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 contain any material misstatement.

Kolkata
Date: 11th November, 2025

UDIN- 25400091BMONZU7047



For Prabhat & Co.
Chartered Accountants
FRN: 010458C

A handwritten signature in blue ink, appearing to read "Prabhat Kumar Sekseria".

CA Prabhat Kumar Sekseria

Partner
Membership Number- 400091

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2025 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (IND-AS)

Statement of Standalone Un-audited Financial Results for the Quarter and half year ended 30th September, 2025

Sl No.	Particulars	3 months ended on 30.09.2025	Preceding 3 months 30.06.2025	Corresponding 3 months ended in the previous year on 30.09.2024	Year to date for the current period 30.09.2025	Year to date in previous year 30.09.2024	Previous Year 31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations	-	-	4.41	-	6.10	6.10
	(b) Other income	0.30	0.19	158.70	0.49	158.70	14.51
	Total income from operations (net)	0.30	0.19	163.12	0.49	164.80	20.61
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	9.06	4.60	4.49	13.66	7.24	20.61
	e) Finance costs	41.47	32.51	-	73.97	5.80	20.28
	f) Depreciation and amortisation expense	16.17	17.13	20.18	33.30	41.70	78.57
	g) Other expenses	11.13	26.30	641.81	37.43	683.78	415.09
	Total expenses	77.83	80.54	666.49	158.37	739.59	535.62
3	Profit before exceptional items and tax (1-2)	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(515.01)
	Exceptional items						
4	Profit before tax (3-4)	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(515.01)
5	Tax expense						
	a) Current Taxes						41.67
	b) Deferred Tax						0.01
	c) Income Tax of Earlier Years						41.68
	Total Tax Expenses	-	-	-	-	-	41.68
6	Net Profit for the period from continuing Operations	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(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	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(556.69)
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method						
8	Total Profit (Loss) for Period	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(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	Details Equity Share Capital						
	Paid-up equity share capital	12.35	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	1.00
12	Earnings per equity share						
i	Earnings per equity share for Continuing Operations						
	Basic earnings (loss) per share from continuing operations	(6.28)	(6.50)	(40.75)	(12.78)	(46.53)	(45.07)
	Diluted earnings (loss) per share from continuing operations	(6.28)	(6.50)	(40.75)	(12.78)	(46.53)	(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	(6.28)	(6.50)	(40.75)	(12.78)	(46.53)	(45.07)
	Diluted earnings (loss) per share from continuing and discontinued operations	(6.28)	(6.50)	(40.75)	(12.78)	(46.53)	(45.07)

Notes

- The Company is dealing in manufacture of Packaging and Engineering Products.
- The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 11.11.2025
- The format for un-audited quarterly 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.
- The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th September, 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.
- Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures
- The results for the quarter ended September 30, 2024 are available on the BSE Limited (URL:www.bseindia.com/corporates) and the National Stock Exchange of India Limited (URL: www.nseindia.com/corporates) and on the Company's website (URL: www.bkmindustries.co.in)
- 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)
- 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 : 11.11.2025

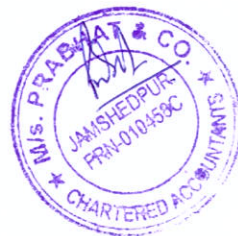
UDIN: 25400091BMONZS1062

BKM INDUSTRIES LIMITED

For and on behalf of the Board
Amit Singh

AMIT SINGH
Whole-time director
(DIN- 11003471)

Director



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2025 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (IND-AS)

Statement of Consolidated Un-audited Financial Results for the Quarter and half year ended 30th September, 2025

Sl No.	Particulars	3 months ended on	Preceding 3 months	Corresponding 3	Year to date for	Year to date in	Previous Year
		30.09.2025	30.06.2025	months ended in the previous year on 30.09.2025	the current period 30.09.2025	previous year 30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations	-	-	4.41	-	6.10	6.10
	(a) Revenue from operations	-	-	-	-	-	-
	(b) Other income	0.30	0.19	158.70	0.49	158.70	14.51
	Total income from operations (net)	0.30	0.19	163.12	0.49	164.80	20.61
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	9.06	4.60	4.49	13.66	7.24	20.61
	e) Finance costs	41.47	32.51	-	73.97	5.80	20.28
	f) Depreciation and amortisation expense	16.17	17.13	20.18	33.30	41.70	78.57
	g) Other expenses	11.13	26.30	641.81	37.43	683.78	415.09
	Total expenses	77.83	80.54	666.49	158.37	739.59	535.62
3	Profit before exceptional items and tax (1-2)	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(515.01)
	Exceptional items	-	-	-	-	-	-
4	Profit before tax (3-4)	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(515.01)
5	Tax expense	-	-	-	-	-	-
	a) Current Taxes	-	-	-	-	-	41.67
	b) Deferred Tax	-	-	-	-	-	0.01
	c) Income Tax of Earlier Years	-	-	-	-	-	41.68
	Total Tax Expenses	-	-	-	-	-	-
6	Net Profit for the period from continuing Operations	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(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	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(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	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(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 non-controlling	-	-	-	-	-	-
13	Details Equity Share Capital	-	-	-	-	-	-
	Paid-up equity share capital	12.35	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	1.00
14	Earnings per equity share	-	-	-	-	-	-
i	Earnings per equity share for Continuing Operations	-	-	-	-	-	-
	Basic earnings (loss) per share from continuing operations	(6.28)	(6.50)	(40.75)	(12.78)	(46.53)	(45.07)
	Diluted earnings (loss) per share from continuing operations	(6.28)	(6.50)	(40.75)	(12.78)	(46.53)	(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	(6.28)	(6.50)	(40.75)	(12.78)	(46.53)	(45.07)
	Diluted earnings (loss) per share from continuing and discontinued operations	(6.28)	(6.50)	(40.75)	(12.78)	(46.53)	(45.07)

Notes

- The Company is dealing in manufacture of Packaging and Engineering Products.
- The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 11.11.2025
- The format for un-audited quarterly 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.
- The Auditors have carried out Limited Review (LR) on the aforesaid financial results for the quarter ended 30th September, 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
- Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- The results for the quarter ended September 30, 2024 are available on the BSE Limited (URL:www.bseindia.com/corporates) and the National Stock Exchange of India Limited (URL: www.nseindia.com/corporates)and on the Company's website (URL: www.bkmindustries.co.in).
- 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
- 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 : 11.11.2025

BKM INDUSTRIES LIMITED
For and on behalf of the Board
Amit Singh
AMIT SINGH
Whole-time director
(DIN- 11003471)
Director



UDIN: 25400091BMONZU7047

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025							
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Yearly As on 31/03/2025 (Audited)
		As on 30/09/2025 (Unaudited)	As on 30/06/2025 (Unaudited)	As on 30/09/2024 (Unaudited)	As on 30/09/2025 (Unaudited)	As on 30/09/2024 (Unaudited)	
1	Segment Revenue (net sale/income from each segment)						
	(a) Packaging						
	(b) Engineering	-	-	4.41	-	6.10	6.10
	(c) Unallocated						
	Total	-	-	4.41	-	6.10	6.10
	Less: Inter Segment Revenue						
	Net Sales/Income From Operations	-	-	4.41	-	6.10	6.10
	Segment Results						
	(Profit+)/Loss(-) before tax and interest from each segment)#						
	(a) Packaging						
(b) Engineering	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(515.01)	
(c) Unallocated	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(515.01)	
Total							
Less: i) Interest**							
ii) Other Un-allocable Expenditure net off							
iii) Un-allocable income							
Total Profit Before Tax	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(515.01)	
Segment Assets							
(a) Packaging							
(b) Engineering							
(c) Unallocated							
Total							
Segment Liabilities							
(a) Packaging							
(b) Engineering							
(c) Unallocated							
Total							
3	Total Profit Before Tax	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(515.01)
	Segment Assets						
	(a) Packaging						
	(b) Engineering						
(c) Unallocated							
Total							
Segment Liabilities							
(a) Packaging							
(b) Engineering							
(c) Unallocated							
Total							

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



UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025										
Sl. No.	Particulars	Quarter Ended			Half year Ended		Yearly		(Rs in Lakhs)	
		As on 30/09/2025	As on 30/06/2025	As on 30/09/2024	As on 30/09/2025	As on 30/09/2024	As on 31/03/2025	As on 31/03/2025	As on 31/03/2025	As on 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (net sale/income from each segment)	-	-	-	-	-	-	-	-	-
	(a) Packaging	-	-	-	-	-	-	-	-	-
	(b) Engineering	-	-	4.41	-	6.10	-	6.10	-	6.10
	(c) Unallocated	-	-	-	-	-	-	-	-	-
	Total	-	-	4.41	-	6.10	-	6.10	-	6.10
	Less: Inter Segment Revenue	-	-	-	-	-	-	-	-	-
	Net Sales/Income From Operations	-	-	4.41	-	6.10	-	6.10	-	6.10
2	Segment Results	-	-	-	-	-	-	-	-	-
	(Profit)(+)/Loss(-) before tax and interest from each segment)†	-	-	-	-	-	-	-	-	-
	(a) Packaging	-	-	-	-	-	-	-	-	-
	(b) Engineering	-	-	-	-	-	-	-	-	-
	(c) Unallocated	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(157.87)	(574.79)	(157.87)	(515.01)
	Total	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(157.87)	(574.79)	(157.87)	(515.01)
	Less: i) Interest **	-	-	-	-	-	-	-	-	-
	ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-	-	-	-	-
	Total Profit Before Tax	(77.53)	(80.34)	(503.37)	(157.87)	(574.79)	(157.87)	(574.79)	(157.87)	(515.01)
3	Segment Assets	-	-	-	-	-	-	-	-	-
	(a) Packaging	-	-	-	-	-	-	-	-	-
	(b) Engineering	-	-	-	-	-	-	-	-	-
	(c) Unallocated	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-
	Segment Liabilities	-	-	-	-	-	-	-	-	-
	(a) Packaging	-	-	-	-	-	-	-	-	-
	(b) Engineering	-	-	-	-	-	-	-	-	-
	(c) Unallocated	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-

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



STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Sl. No.	Particulars	As at 30.09.2025	As at 31.03.2025
		Un-Audited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	651.28	693.83
	(b) Capital work-in-progress	43.74	-
	(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	-	-
	(i) Deferred tax assets (net)	1.82	1.82
	(j) Other non-current assets	-	-
(2)	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	32.69	32.39
	(iii) Cash and cash equivalents	1.49	14.13
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	27.36	78.77
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	14.22	13.41
	(d) Other current assets	77.81	225.93
	(e) Non Current Assets Held for Sale	69.49	69.49
	Total Assets	920.07	1,129.93
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	12.35	12.35
	(b) Other Equity	(842.80)	(184.92)
(2)	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	-	-
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,729.09	1,280.30
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	21.42	22.20
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Equity and Liabilities	920.07	1,129.93

UDIN: 25400091BMONZS1062 BKM INDUSTRIES LIMITED

For and on behalf of the Board

Amit Singh

Director

Place : Kolkata
Dated : 11.11.2025

AMIT SINGH
Whole-time director
(DIN- 11003471)



STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30 TH SEPTEMBER, 2025			
(Rs. in Lakhs)			
Sl. No.	Particulars	As at 30.09.2025	As at 31.03.2025
		Un-Audited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	651.28	693.83
	(b) Capital work-in-progress	43.74	-
	(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	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	1.82	1.82
	(j) Other non-current assets	-	-
(2)	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	32.69	32.39
	(iii) Cash and cash equivalents	1.49	14.13
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	27.36	78.77
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	14.22	13.41
	(d) Other current assets	77.81	225.93
	(e) Non Current Assets Held for Sale	69.49	69.49
	Total Assets	919.90	1,129.76
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	12.35	12.35
	(b) Other Equity	(842.97)	(185.09)
(2)	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	-	-
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	1,729.09	1,280.30
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	21.42	22.20
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Equity and Liabilities	919.90	1,129.76

Place : Kolkata
Dated : 11.11.2025

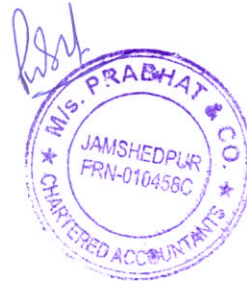


For and on behalf of the Board
Amit Singh
AMIT SINGH
Whole-time director
(DIN- 11003471)
Director

UDIN : 25400091BMON207047

BKM INDUSTRIES LIMITED
(CIN : L27100WB2011PLC161235)
Phone No. : (033)-22132372/73 , Fax : (33)-22132903
e-mail: cs.bkm@rediffmail.com , Website: www.bkmindustries.co.in

Standalone Cash Flow for six months ended 30th September, 2025				
				(Rs. in Lakhs)
Sl. No.	Particulars	As at 30.09.2025	As at 30.09.2024	Previous Year 31.03.2025
		Un-Audited	Un-Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax	(157.87)	(574.79)	(515.01)
	<i>Adjustments for:</i>			
	Depreciation and Amortisation Expense	33.30	41.70	78.57
	Interest Income	(0.49)	(3.50)	(9.09)
	Dividend Income			
	Finance cost	73.97		
	Leave Encashment			
	Gratuity			
	(Profit) /Loss on sale of assets	-	372.45	219.21
	(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	(51.09)	(164.14)	(226.32)
	<i>Adjustments for Changes in Working Capital:</i>			
	Trade receivables, loan and advances and other assets	198.42	(67.40)	(343.59)
	Inventories	-	1.08	1.08
	Trade payables, other liabilities and provisions	448.01	(834.89)	(412.64)
	Cash generated from operations			
	Direct Taxes paid (net of Refunds)			0.01
	Net Cash Flows (Used in) Operating Activities	595.34	(1,065.36)	(981.48)
B	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchases of property, plant and equipment, intangible assets			
	Sales of property, plant and equipment	9.25	1,416.87	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	(43.74)	-	-
	Investment in Fixed Deposits with Banks			
	Interest received	0.49	3.50	9.09
	Dividend received			
	Net Cash Flows (Used In) / From Investing Activities	(34.00)	1,420.36	2,143.50
C	CASH FLOWS FROM FINANCING ACTIVITIES			
	Repayment of short term borrowings (Net)	(500.00)	-	(1,152.46)
	Repayment of long term borrowings (Net)			
	Finance Cost	(73.97)	-	-
	Net Cash Flows From / (Used In) Financing Activities	(573.97)	-	(1,152.46)
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	(12.63)	355.00	9.56
	Opening Cash and Cash Equivalent	14.13	4.57	4.57
	Closing Cash and Cash Equivalent	1.50	359.58	14.13



BKM INDUSTRIES LIMITED
(CIN : L27100WB2011PLC161235)
Phone No. : (033)-22132372/73 , Fax : (33)-22132903
e-mail: cs.bkm@rediffmail.com , Website: www.bkmindustries.co.in

Unaudited Consolidated Cash Flow for six months ended 30th September, 2025				
				(Rs. in Lakhs)
Sl. No.	Particulars	As at 30.09.2025	As at 30.09.2024	Previous Year 31.03.2025
		Un-Audited	Un-Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax	(157.87)	(574.79)	(515.01)
	<i>Adjustments for:</i>	-	-	-
	Depreciation and Amortisation Expense	33.30	41.70	78.57
	Interest Income	(0.49)	(3.50)	(9.09)
	Dividend Income	-	-	-
	Finance cost	73.97	-	-
	Leave Encashment	-	-	-
	Gratuity	-	-	-
	(Profit) /Loss on sale of assets	-	372.45	219.21
	(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	(51.09)	(164.14)	(226.32)
	<i>Adjustments for Changes in Working Capital:</i>	-	-	-
	Trade receivables, loan and advances and other assets	198.42	(67.40)	(343.59)
	Inventories	-	1.08	1.08
	Trade payables, other liabilities and provisions	448.01	(834.89)	(412.64)
	Cash generated from operations	-	-	-
	Direct Taxes paid (net of Refunds)	-	-	0.01
	Net Cash Flows (Used in) Operating Activities	595.34	(1,065.36)	(981.48)
		-	-	-
B	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchases of property, plant and equipment, intangible assets	-	-	-
	Sales of property, plant and equipment	9.25	1,416.87	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	(43.74)	-	-
	Investment in Fixed Deposits with Banks	-	-	-
	Interest received	0.49	3.50	9.09
	Dividend received	-	-	-
	Net Cash Flows (Used In) / From Investing Activities	(34.00)	1,420.36	2,143.50
C	CASH FLOWS FROM FINANCING ACTIVITIES			
	Repayment of short term borrowings (Net)	(500.00)	-	(1,152.46)
	Repayment of long term borrowings (Net)	-	-	-
	Finance Cost	(73.97)	-	-
	Net Cash Flows From / (Used In) Financing Activities	(573.97)	-	(1,152.46)
		-	-	-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	(12.63)	355.00	9.56
	Opening Cash and Cash Equivalent	14.13	4.57	4.57
	Closing Cash and Cash Equivalent	1.50	359.58	14.13

