

AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2023 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 Ltd. for the quarter and half year ended 30th September, 2023 along with “the statement of unaudited assets and liabilities as at 30th September 2023” and “the statement of unaudited cash flows for the half year ended 30th September 2023” 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 23rd April, 2024, 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.

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For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
C. R. No. - 332194E

**AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS**

Place: Kolkata

Date: 23.04.2024

**For Amit Kumar Surana & Company
Chartered Accountants**

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA

Proprietor

M. No. - 304957

C. R. No. - 332194E

(Amit Kumar Surana)

Proprietor

Membership Number: 304957

FRN: 332194E

UDIN: 24304957BKCRXJ5464

Address : C -16, Cluster -9, Purbachal, Salt Lake, Kolkata – 700097
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2023 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, 2023

Sl No.	Particulars	3 months ended on	Preceding 3 months	Corresponding 3	Year to date for	Year to date in	Previous Year
		30.09.2023	30.06.2023	months ended in	the current	previous year	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations						
	(b) Other income						
	Total income from operations (net)	331,821	305,412	81,554	637,233	81,554	560,526
2	Expenses	331,821	305,412	81,554	637,233	81,554	560,526
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods and work-in-progress	-	-	-	-	-	-
	d) Employee benefits expense	-	-	-	-	-	-
	e) Finance costs	-	-	-	-	-	-
	f) Depreciation and amortisation expense	-	-	-	-	-	-
	g) Other expenses	-	-	-	-	-	12,812,599
	Total expenses	3,217,055	2,919,803	2,555,956	6,136,857	5,140,920	9,030,035
		3,217,055	2,919,803	2,555,956	6,136,857	5,140,920	21,842,634
3	Profit before exceptional items and tax (1-2)	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
	Exceptional items						
4	Profit before tax (3-4)	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
5	Tax expense						
	a) Current Taxes	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
6	Net Profit for the period from continuing Operations	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
	Profit(Loss) from Discontinued operations before tax	-	-	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-	-	-
7	Net Profit for the period from discontinuing Operations after Tax	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method	-	-	-	-	-	-
8	Total Profit (Loss) for Period	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
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	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
11	Details Equity Share Capital						
	Paid-up equity share capital	65,534,050	65,534,050	65,534,050	65,534,050	65,534,050	65,534,050
	Face Value of Equity Share Capital	1	1	1	1	1	1
12	Earnings per equity share						
i	Earnings per equity share for Continuing Operations						
	Basic earnings (loss) per share from continuing operations	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.32)
	Diluted earnings (loss) per share from continuing operations	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.32)
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	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.32)
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.32)

Notes:

- The Company is dealing in manufacture of Packaging and Engineering Products.
- The manufacturing activities were not operational during the quarter & half year, hence no revenue earned by the Company from its business activities and therefore, segment reporting not required to be done.
- The aforesaid standalone financial results was approved by the Board of Directors at its meeting held on 23rd April 2024
- 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, 2023 and the report was placed before the Board and the same was noted.
- Since no other information is available, we have only considered income credited in bank statement and information reflected in AIS
- The Audit Committee and The Board of Director has approved the Financial based on the figures provided and authenticated by thr Resoluntional Professional

Place : Kolkata
Date : 23.04.2024

Pratim Bayal
Resoluntional Professional

Pratim Bayal

By Order of the Board
For BKM Industries Ltd.

Yashvardhan Mukim
YASHVARDHAN MUKIM
Managing Director
DIN: 07713187

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2023 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, 2023

Sl No.	Particulars	3 months ended on 30.09.2023	Preceding 3 months 30.06.2023	Corresponding 3 months ended in the previous year on 30.09.2023	Year to date for the current period 30.09.2023	Year to date in previous year 30.09.2022	Previous Year 31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations						
	(b) Other income	331,821	305,412	81,554	637,233	81,554	560,526
	Total income from operations (net)	331,821	305,412	81,554	637,233	81,554	560,526
2	Expenses						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods and work-in-progress	-	-	-	-	-	-
	d) Employee benefits expense	-	-	-	-	-	-
	e) Finance costs	-	-	-	-	-	-
	f) Depreciation and amortisation expense	-	-	-	-	-	-
	g) Other expenses	-	-	-	-	-	-
	Total expenses	3,217,055	2,919,803	2,555,956	6,136,857	5,140,920	12,812,599
3	Profit before exceptional items and tax (1-2)	3,217,055	2,919,803	2,555,956	6,136,857	5,140,920	9,030,035
	Exceptional items	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	21,842,634
4	Profit before tax (3-4)	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
5	Tax expense						
	a) Current Taxes						
	b) Deferred Tax						
	Total Tax Expenses	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
6	Net Profit for the period from continuing Operations	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
	Profit(Loss) from Discontinued operations before tax						
	Tax Expenses of Discontinued operations						
7	Net Profit for the period from discontinuing Operations after Tax	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method						
8	Total Profit (Loss) for Period	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
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	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
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 owners of parent	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
	Total comprehensive income for the period attributable to owners of parent non-						
13	Details Equity Share Capital						
	Paid-up equity share capital						
	Face Value of Equity Share Capital	65,534,050	65,534,050	65,534,050	65,534,050	65,534,050	65,534,050
14	Earnings per equity share						
i	Earnings per equity share for Continuing Operations						
	Basic earnings (loss) per share from continuing operations	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.32)
	Diluted earnings (loss) per share from continuing operations	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.32)
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	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.32)
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.32)

Notes:

- The Company is dealing in manufacture of Packaging and Engineering Products.
- The manufacturing activities were not operational during the quarter/ half year, hence no revenue earned by the Company from its business activities and therefore, segment reporting not required to be done.
- The Company has not received any financial data from its subsidiary vis-à-vis step down subsidiary Company. Hence, the consolidated financial has been prepared considering no revenue earned by the its subsidiary and could not consider share of revenue / profit in its financials. Similarly, assets / liabilities are not reflected for its subsidiary / step-down subsidiary.
- The aforesaid consolidated financial results was approved by the Board of Directors at its meeting held on 23rd April 2024
- 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, 2023 and the report was placed before the Board and the same was noted.
- The Audit Committee and The Board of Director has approved the Financial based on the figures provided and authenticated by the Resolutonal Professional

Place : Kolkata
Date : 23.04.2024

Resolutonal Professional

Pratim Bayal

By Order of the Board
For BKM Industries Ltd.

Yashvardhan Mukim
Managing Director
DIN: 07713187

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana
AMIT KUMAR SURANA

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023							
Sl. No.	Particulars	Quarter Ended			Half year Ended		(Rs in Lakhs)
		As on 30/09/2023	As on 30/06/2023	As on 30/09/2022	As on 30/09/2023	As on 30/09/2022	Yearly As on 31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (net sale/income from						
	(a) Segment-A	-	-	-	-	-	-
	(b) Segment-B	-	-	-	-	-	-
	(c) Segment-C	-	-	-	-	-	-
	(d) Segment	-	-	-	-	-	-
	(e) Unallocated	-	-	-	-	-	-
	Total	-	-	-	-	-	-
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income From Operations	-	-	-	-	-	-
2	Segment Results						
	(Profit)(+)/Loss(-) before tax and interest						
	(a) Segment-A	-	-	-	-	-	-
	(b) Segment-B	-	-	-	-	-	-
	(c) Segment-C	-	-	-	-	-	-
	(d) Segment	-	-	-	-	-	-
	(e) Unallocated	-	-	-	-	-	-
	Total	-	-	-	-	-	-
	Less: i) Interest**	-	-	-	-	-	-
	ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	-	-	-	-	-	-
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.

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA

Proprietor

M. No. - 304957

F. R. No. - 332194E

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023							
						(Rs in Lakhs)	
Sl. No.	Particulars	Quarter Ended			Half year Ended		Yearly
		As on 30/09/2023	As on 30/06/2023	As on 30/09/2022	As on 30/09/2023	As on 30/09/2022	As on 31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (net sale/income from each segment)						
	(a) Segment-A	-	-	-	-	-	-
	(b) Segment-B	-	-	-	-	-	-
	(c) Segment-C	-	-	-	-	-	-
	(d) Segment	-	-	-	-	-	-
	(e) Unallocated	-	-	-	-	-	-
	Total	-	-	-	-	-	-
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income From Operations	-	-	-	-	-	-
2	Segment Results						
	(Profit)(+)/Loss(-) before tax and interest from each segment)#	-	-	-	-	-	-
	(a) Segment-A	-	-	-	-	-	-
	(b) Segment-B	-	-	-	-	-	-
	(c) Segment-C	-	-	-	-	-	-
	(d) Segment	-	-	-	-	-	-
	(e) Unallocated	-	-	-	-	-	-
	Total	-	-	-	-	-	-
	Less: i) Interest**	-	-	-	-	-	-
	ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	-	-	-	-	-	-
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.

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA

Proprietor

M. No. - 304957

F. R. No. - 332194E

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30 TH SEPTEMBER, 2023			
Sl. No.	Particulars	(Rs. in Lakhs)	
		As at 30.09.2023	As at 31.03.2023
		Un-Audited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	3,637.06	3,390.99
	(b) Capital work-in-progress	-	344.45
	(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	0.15	4,319.92
	(ii) Trade receivables	-	439.57
	(iii) Loans	-	12.32
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	1,197.22
(2)	Current assets	-	-
	(a) Inventories	32.82	2,193.01
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	4,955.81
	(iii) Cash and cash equivalents	172.22	17.71
	(iv) Bank balances other than (iii) above	175.00	0.63
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	22.90
	(d) Other current assets	-	-
	Total Assets	4,069.23	17,871.72
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	12.35	655.34
	(b) Other Equity	-	548.17
(2)	LIABILITIES		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	770.55
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	35.33
	(b) Provisions	-	291.61
	(c) Deferred tax liabilities (Net)	-	528.00
	(d) Other non-current liabilities	2,500.00	152.87
	Current liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	12,411.32
	(ii) Trade payables	-	136.45
	(iii) Other financial liabilities (other than those specified in item (c))	-	996.26
	(b) Other current liabilities	940.00	1,284.20
	(c) Provisions	-	61.61
	(d) Current Tax Liabilities (Net)	616.88	-
	Total Equity and Liabilities	4,069.23	17,871.72

Note:

1 Since company is in insolvency process and no operation were conducted, figures of the assets and liabilities are taken as per the last audited financial statement except Cash and Cash Equivalent which has been updated as per the available banks statements.

Place : Kolkata

Date : 24.03.2024

Pratim Bayal
By order of the Board
For BKM Industries Ltd.
Yashvardhan Mukim
YASHVARDHAN MUKIM
Managing Director
DIN: 07713187

Pratim Bayal

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
C. R. No. - 332194E

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

Sl. No.	Particulars	(Rs. in Lakhs)	
		As at 30.09.2023	As at 31.03.2023
		Un-Audited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment		
	(b) Capital work-in-progress	3,637.06	3,390.99
	(c) Investment Property	-	344.45
	(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	0.15	4,319.92
	(iii) Loans	-	439.57
	(i) Deferred tax assets (net)	-	12.32
	(i) Other non-current assets	-	-
(2)	Current assets		1,197.22
	(a) Inventories		
	(b) Financial Assets	32.82	2,193.01
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	-	4,955.81
	(iv) Bank balances other than (iii) above	172.22	17.71
	(v) Loans	175.00	0.63
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	-	22.90
	Total Assets	4,069.23	17,871.72
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital		
	(b) Other Equity	12.35	655.34
(2)	LIABILITIES		548.17
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	-	770.55
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	35.33
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	291.61
	(d) Other non-current liabilities	-	528.00
	Current liabilities	2,500.00	152.87
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	-	12,411.32
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	136.45
	(b) Other current liabilities	-	996.26
	(c) Provisions	940.00	1,284.20
	(d) Current Tax Liabilities (Net)	-	61.61
	Total Equity and Liabilities	4,069.23	17,871.72

Place : Kolkata
Date :

Resolutonal Professional

Pratim Bayal

Pratim Bayal

By order of the Board
For BKM Industries Ltd.

Yashvardhan Mukim
YASHVARDHAN MUKIM
Managing Director
DIN: 07713187

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
F. R. No. - 332194E

BKM INDUSTRIES LIMITED
(CIN : L27100WB2011PLC161235)
Regd. Office : 2A, G. C. Avenue, Room No. 11, 2nd floor, , Kolkata - 700013
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, 2023				
Sl. No.	Particulars	(Rs. in Lakhs)		
		As at 30.09.2023	As at 30.09.2022	Previous Year 31.03.2023
		Un-Audited	Un-Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax			
	Adjustments for:	(55)	(51)	(213)
	Depreciation and Amortisation Expense			
	Interest Income	-		128
	Dividend Income	(6)	(1)	(6)
	Finance cost			
	Leave Encashment			
	Gratuity			
	(Profit) /Loss on sale of assets			
	(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	(61)	(51)	(90)
	Adjustments for Changes in Working Capital:			
	Trade receivables, loan and advances and other assets			
	Inventories	-	-	-
	Trade payables, other liabilities and provisions	-	-	-
	Cash generated from operations	39	397	433
	Direct Taxes paid (net of Refunds)			
	Net Cash Flows (Used in) Operating Activities	(22)	345	343
B	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchases of property, plant and equipment, intangible assets			
	Sales of property, plant and equipment			
	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			
	Interest received	175	(175)	(350)
	Dividend received	6	1	6
	Net Cash Flows (Used In) / From Investing Activities	181	(174)	(344)
	CASH FLOWS FROM FINANCING ACTIVITIES			
	Repayment of short term borrowings (Net)			
	Repayment of long term borrowings (Net)			
	Finance Cost			
	Net Cash Flows From / (Used In) Financing Activities			
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	159	171	(2)
	Opening Cash and Cash Equivalent	18	20	20
	Closing Cash and Cash Equivalent	172	191	18

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana
AMIT KUMAR SURANA

BKM INDUSTRIES LIMITED
(CIN : L27100WB2011PLC161235)
Regd. Office : 2A, G. C. Avenue, Room No. 11, 2nd floor, , Kolkata - 700013
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, 2023

(Rs. in Lakhs)

Sl. No.	Particulars	As at 30.09.2023	As at 30.09.2022	Previous Year 31.03.2023
		Un-Audited	Un-Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax			
	Adjustments for:	(55)	(51)	(213)
	Depreciation and Amortisation Expense	-	-	-
	Interest Income	-	-	128
	Dividend Income	(6)	(1)	(6)
	Finance cost	-	-	-
	Leave Encashment	-	-	-
	Gratuity	-	-	-
	(Profit) /Loss on sale of assets	-	-	-
	(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	-	-	-
	Adjustments for Changes in Working Capital:	(61)	(51)	(90)
	Trade receivables, loan and advances and other assets	-	-	-
	Inventories	-	-	-
	Trade payables, other liabilities and provisions	-	-	-
	Cash generated from operations	39	397	433
	Direct Taxes paid (net of Refunds)	-	-	-
	Net Cash Flows (Used in) Operating Activities	(22)	345	343
B	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchases of property, plant and equipment, intangible assets	-	-	-
	Sales of property, plant and equipment	-	-	-
	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	175	(175)	(350)
	Interest received	6	1	6
	Dividend received	-	-	-
	Net Cash Flows (Used In) / From Investing Activities	181	(174)	(344)
	CASH FLOWS FROM FINANCING ACTIVITIES			
	Repayment of short term borrowings (Net)	-	-	-
	Repayment of long term borrowings (Net)	-	-	-
	Finance Cost	-	-	-
	Net Cash Flows From / (Used In) Financing Activities	-	-	-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	159	171	(2)
	Opening Cash and Cash Equivalent	18	20	20
	Closing Cash and Cash Equivalent	172	191	18

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor

AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2023 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 30th September 2023" and "Consolidated statement of unaudited cash flows for the half year ended 30 September 2023" of BKM Industries Ltd ("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 income / loss of its associates and joint ventures for the quarter ended 30th September, 2023 and for the period from 1st July, 2024 to 30th September, 2023 ("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 23rd April, 2024, 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.

Address : C -16, Cluster -9, Purbachal, Salt Lake, Kolkata – 700097
Phone : 9830869851, 9432569279, 033 23352022
E Mail : amit_surana_04@yahoo.com, amitsurana04@gmail.com

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA
Proprietor

M. No. - 304957

F. R. No. - 332194E

AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

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 Venture FZE
6. The Unaudited Consolidated Financial Results include the Company's share of net loss after tax of Rs Nil and Rs Nil and Company's share of Other Comprehensive Income of Nil having an impact to that extent on the total comprehensive income for the three months and six months ended September 30, 2023 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.

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.

Place: Kolkata
Date: 23.04.2024

For Amit Kumar Surana & Company
Chartered Accountants

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
F. R. No. - 332194E

(Amit Kumar Surana)
Proprietor
Membership Number: 304957
FRN: 332194E
UDIN: 24304957BKCRXK2463

Address : C -16, Cluster -9, Purbachal, Salt Lake, Kolkata – 700097
Phone : 9830869851, 9432569279, 033 23352022
E Mail : amit_surana_04@yahoo.com, amitsurana04@gmail.com

EXTRACT OF UNAUDITED STANDALONE/ CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

Sl. No.	Particulars	STANDALONE			CONSOLIDATED		
		Quarter Year Ended 30.09.2023	Year to date as on 30.09.2023	Corresponding 3 months ended in the previous year 30.09.2022	Quarter Year Ended 30.09.2023	Year to date as on 30.09.2023	Corresponding 3 months ended in the previous year 30.09.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Total Income from Operations						
2	Net Profit for the period (before Tax, Exceptional and/or Extra-ordinary items #)	-28.85	-55.00	-24.74	-28.85	-55.00	-24.74
3	Net Profit for the period before tax (after Exceptional and/or Extra-ordinary items #)	-28.85	-55.00	-24.74	-28.85	-55.00	-24.74
4	Net Profit for the period after tax (after Exceptional and/or Extra-ordinary items#)	-28.85	-55.00	-24.74	-28.85	-55.00	-24.74
5	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after Tax)]	-	-	-	-	-	-
6	Equity Share Capital	655.34	655.34	655.34	655.34	655.34	655.34
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						
8	Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) **-	655.34	655.34	655.34	655.34	655.34	655.34
	Basic	-0.04	-0.08	-0.04	-0.04	-0.08	-0.04
	Diluted	-0.04	-0.08	-0.04	-0.04	-0.08	-0.04

**Not Annualised

NOTES :

1	The above is an extract of the detailed format of Quarterly Unaudited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and unaudited Financial Results is available on the website of BSE (www.bseindia.com), NSE (www.nseindia.com) and on the Company's website (www.....).
2	The Company has prepared the Consolidated Financial Statement on annual basis and the Consolidated financial figures include subsidiary/ associate/ joint venture of the Company viza. Euroasian Venture FZE
3	The Statutory Auditors have provided un-modified report on Unaudited Financial Results (Standalone & Consolidate) for quarter & half year ended on 30.09.2023.
4	# - Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules. OR # - The Company does not have Exceptional and Extraordinary items.

Place : Kolkata
Date : 23.04.2024

Pratim Bayal
Resolutinal Professional

Pratim Bayal

By order of the Board
For BKM Industries Ltd.

Yashvardhan Mukim
YASHVARDHAN MUKIM
Managing Director
DIN: 07713187

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
C. R. No. - 332194E