

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS
BKM INDUSTRIES LIMITED

REPORT ON CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED AS ON 31ST MARCH, 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Opinion:

1. We have audited the accompanying Consolidated Financial Results of BKM Industries Limited for the quarter and year ended March 31, 2024 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date (the "Consolidated Financial Results" comprising of Consolidated Statement of Profit and Loss for the quarter/ twelve months ended on 31st March 2024, Consolidated Balance Sheet as at 31st March 2024 and Consolidated Statement of Cash Flows for the year ended on 31st March 2024), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). The consolidated financial statement also includes P&L and Balance Sheet figures pertaining to the subsidiaries companies of BKM Industries Limited. We have not audited such financials figures of the subsidiaries and hence we are unable to express any opinion on the same.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries as referred to in paragraph 12 below, the Statement:
 - (i) include the quarterly financial results and year to date of the following entities:
 - a. BKM Industries Limited
 - (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'); and
 - (iii) gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind-AS 34) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of consolidated net profit and total comprehensive income and other financial information of the Group and its subsidiary/joint ventures/ associates, for the year ended March 31, 2024

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AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

Basis for Opinion:

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group, and its joint venture, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') 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 and that obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below is sufficient and appropriate to provide a basis for our opinion.

The statement includes the results for the quarter ended March 31, 2024, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year which were subject to limited review by us.

Management's Responsibilities for the Consolidated Financial Results

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss after tax and other comprehensive income, and other financial information of the Group including its joint venture in accordance with the accounting principles generally accepted in India, including the Ind-AS prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, including SEBI Circular. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/ management of the companies included in the Group and its joint venture, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and its joint venture, 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness 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. These financial results have been used for the purpose of preparation of the Statement by the Directors of the holding Company, as aforesaid.



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5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint venture, are responsible for assessing the ability of the Group and of its joint venture, 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/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors/ management of the companies included in the Group and of its associate companies and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associate companies and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Statement:

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, 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 on whether the Group, and its joint venture (covered under the Act) have adequate internal financial controls system 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 made by the management.
 - Conclude on the appropriateness of management's 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 ability of the Group and its joint venture, to continue as a going concern. 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 Statement or, if such

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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 and its joint venture to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group, and its joint venture, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, 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.

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.

10. 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

11. The accompanying Statement includes the audited financial statements and other financial information, in respect of aforesaid subsidiary (ies), whose financial statements include total assets of Rs 3230.18 lakhs as at March 31, 2024, total revenues of Rs 99.86 lakhs and Rs 106.39 lakhs, total net loss after tax of Rs. (105.62) lakhs and Rs. (204.77) lakhs total comprehensive loss of Rs. (105.62) lakhs and Rs. (204.77) lakhs for the quarter and the year ended on that date respectively, and net cash outflows of Rs. (13.77) lakhs for the year ended March 31, 2024, as considered in the Statement which have been audited by their respective independent auditors.
12. The Statement also includes the Group's share of net loss after tax of Rs. (204.77) lakhs, and total comprehensive loss of Rs (204.77) lakhs for the year ended 31 March 2024, in respect of joint venture/associates, based on their annual financial statements, which have not been audited by their auditor. These financial statements have been furnished to us by the Holding Company's management.

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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS
BKM INDUSTRIES LIMITED

REPORT ON STANDALONE FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED
AS ON 31ST MARCH, 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(The report may be modified to the extent of any guidelines notified by the MCA/ ICAI or other related authorities)

Opinion:

1. We have audited the standalone annual financial results of BKM Industries Limited for the year ended March 31, 2024 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date (the "Standalone Financial Results" comprising of Standalone Statement of Profit and Loss for the quarter/ twelve months ended on 31st March 2024, Standalone Balance Sheet as at 31st March 2024 and Standalone Statement of Cash Flows for the year ended on 31st March 2024), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the statement:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
 - (ii) gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34") prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2024.



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AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

Basis for Opinion:

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Statement' 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 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.

The statement includes the results for the quarter ended March 31, 2024, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year which were subject to limited review by us.

Management's Responsibilities for the Standalone Financial Results

4. This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim condensed standalone financial statements for the year ended March 31, 2024. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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 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 adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Standalone Financial Results, 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 realistic alternative but to do so.

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6. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

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

7. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 this Standalone Financial Results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Standalone 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
 - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the 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 ability of the Company to continue as a going concern. 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 Statement 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.

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- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
9. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.
10. The consolidated financial statement also includes P&L and Balance Sheet figures pertaining to the subsidiaries companies of BKM Industries Limited. We have not audited such financials figures of the subsidiaries and hence we are unable to express any opinion on the same.

We communicate with those charged with governance regarding, 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.

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.

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. (Amit Kumar Surana)

Proprietor

Membership Number: 304957

FRN: 332194E

UDIN:24304957BKCSLJ6841

Place: Kolkata

Date: 30.05.2024

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR 31ST MARCH, 2024 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)						
Sl. No.	Particulars	Quarter ended	Preceding three	Corresponding three	Year ended on	Previous year ended
		March 31, 2024	months ended on	months ended in the	March 31, 2024	on March 31, 2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operations					
	(a) Revenue from operations	92.53	-	-	92.53	-
	(b) Other income	7.33	0.15	2.72	13.85	4.61
	Total income from operations (net)	99.86	0.15	2.72	106.39	4.61
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	-	-	31.74	-
	d. Employee benefits expense	-	-	-	-	-
	e. Finance Costs	-	-	-	-	-
	f. Depreciation and amortization expenses	172.79	-	128.13	172.79	128.13
	g. Other expenses	22.88	44.31	17.14	128.56	90.30
	Total expenses	227.41	44.31	145.26	333.09	218.43
3	Profit before exceptional items and tax (1-2)	(127.55)	(44.16)	(142.54)	(226.71)	(213.82)
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	(127.55)	(44.16)	(142.54)	(226.71)	(213.82)
6	Tax Expenses					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	(21.94)	-	1.00	(21.94)	1.00
	Total Tax Expenses	(21.94)	-	1.00	(21.94)	1.00
7	Total Profit (Loss) for Period	(105.62)	(44.16)	(143.54)	(204.77)	(214.82)
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 subsequently to profit or loss					
	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	(105.62)	(44.16)	(143.54)	(204.77)	(214.82)
11	Details Equity Share Capital					
	Paid-up equity share capital	12.35	12.35	655.34	12.35	655.34
	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	(8.55)	(3.58)	(0.22)	(16.58)	(0.33)
	Diluted earnings (loss) per share from continuing operations	(8.55)	(3.58)	(0.22)	(16.58)	(0.33)
	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	(8.55)	(3.58)	(0.22)	(16.58)	(0.33)
	Diluted earnings (loss) per share from continuing and discontinued operations	(8.55)	(3.58)	(0.22)	(16.58)	(0.33)

Place : Kolkata
Date : 30.05.2024

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA
Proprietor
M. No. - 304957
F. R. No. - 332194E

Ex Resolutional Professional
Pratim Bayal
Pratim Bayal



STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024 (STANDALONE)

(Rs. in Lakhs)

Sl. No.	Particulars	As at year ended March 31, 2024 (Audited)	As at previous year ended March 31, 2023 (Audited)
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	746.94	3,324.01
	(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	0.17	-
	(ii) Trade receivables	-	4,319.92
	(iii) Loans	-	-
	(iv) Other financial assets	-	439.57
	(i) Deferred tax assets (net)	21.94	12.32
	(j) Other non-current assets	-	-
	Total Non-current assets	769.04	9,637.49
(2)	Current assets		
	(a) Inventories	1.08	2,193.01
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	5.63	4,955.81
	(iii) Cash and cash equivalents	4.57	17.71
	(iv) Bank balances other than (iii) above	-	0.63
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	1.28	22.90
	(d) Other current assets	-	977.19
	(e) Non-current assets held for disposal	2,448.58	66.98
	Total Current assets	2,461.13	8,234.22
	Total Assets	3,230.18	17,871.72
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	12.35	655.34
	(b) Other Equity	(149.78)	548.17
	Total Equity	(137.42)	1,203.51
(2)	LIABILITIES		
	Non-current liabilities		
	(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	-	291.61
	(c) Deferred tax liabilities (Net)	-	528.00
	(d) Other non-current liabilities	-	152.87
	Total Non-current liabilities	-	1,778.36
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	12,411.32
	(iii) Other financial liabilities (other than those specified in item (c))	2,932.76	136.45
	(b) Other current liabilities	434.84	996.26
	(c) Provisions	-	1,284.20
	(d) Current Tax Liabilities (Net)	-	61.61
	Total Non-current liabilities	3,367.60	14,889.84
	Total Equity and Liabilities	3,230.18	17,871.72



NOTES :

- 1 The Company is dealing in manufacture of Packaging and Engineering Products.
- 2 The manufacturing activities were not operational during the quarter & half year, however, the revenue earned by the Company is out of sale of its existing stocks.
- 3 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).
- 4 The aforesaid Audited Standalone financial results were reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 30th May, 2024.
- 5 Figures for the quarter ended March 31, 2024 represents the difference between audited figures in respect of the full financial year and the published figures of nine months till December 31, 2023
- 6 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.
- 7 **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.**
- 8 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.
- 9 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- 10 The results for the quarter and year ended March 31, 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).

Place : Kolkata
Date : 30.05.2024

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA
Proprietor

M. No. - 304957
F. R. No. - 332194E

Ex Resolitional Professional

Pratim Bayal
Pratim Bayal

By Order of the Board
For BKM Industries Ltd.

Yashvardhan Mukim
YASHVARDHAN MUKIM
Managing Director
DIN: 0713187

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024 REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Sl. No.	Particulars	(Rs in Lakhs)				
		3 months ended on March 31, 2024	Preceding 3 months ended on December 31, 2023	Corresponding 3 months ended in the previous year on March 31, 2023	Year ended on March 31, 2024	Previous year ended on March 31, 2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (net sale/income from each segment)					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	92.53	-	-	-	-
	(c) Unallocated	-	-	-	-	-
	Total	92.53	-	-	-	-
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income From Operations	92.53	-	-	-	-
2	Segment Results					
	(Profit/+)Loss(-) before tax and interest from each segment)					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	-	-	-	-	-
	(c) Unallocated	(127.55)	-	-	-	-
	Total	(127.55)	-	-	-	-
	Less: i) Interest**	-	-	-	-	-
	ii) Other Un-allocable Expenditure net off	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-
	Total Profit Before Tax	(127.55)	-	-	-	-
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



Standalone Cash Flow for year ended on 31st March, 2024			
Sl. No.	Particulars	As on 31.03.2024	As on 31.03.2023
		Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before Tax	(226.71)	(212.82)
	<i>Adjustments for:</i>		
	Depreciation and Amortisation Expense	172.79	128.13
	Interest Income	(10.05)	(5.61)
	Dividend Income		
	Finance cost		
	Leave Encashment		
	Gratuity		
	(Profit) /Loss on sale of assets	(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	(5.63)	
	Inventories	31.74	
	Trade payables, other liabilities and provisions	14.03	433.09
	Cash generated from operations		
	Direct Taxes paid (net of Refunds)		
	Net Cash Flows (Used in) Operating Activities	(27.62)	342.79
B	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchases of property, plant and equipment, intangible assets		
	Sales of property, plant and equipment	3.80	
	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		(350.00)
	Capital Expenditure on fixed assets, including capital advances		
	Investment in Fixed Deposits with Banks		
	Interest received	10.05	5.61
	Dividend received		
	Net Cash Flows (Used In) / From Investing Activities	13.85	(344.39)
	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)	(13.77)	(1.60)
	Opening Cash and Cash Equivalent	18.34	19.94
	Closing Cash and Cash Equivalent	4.57	18.34

*The disclosure is an extract of the audited Statement of Cash flows for the year ended March 31, 2024 and March 31, 2023 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting



BKM INDUSTRIES LIMITED

(CIN : L27100WB2011PLC161235)

Phone No. : (033)-22132372/73 , Fax : (33)-22132903

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

(Rs. in Lakhs)

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR 31ST MARCH, 2024 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, 2024	months ended on	three months	March 31, 2024	ended on
		(Audited)	months ended on	ended in the	(Audited)	ended on
			December 31,	previous year on		March 31, 2023
			2023	March 31, 2023		(Audited)
1	Income from Operations					
	(a) Revenue from operations	92.53	-	-	92.53	-
	(b) Other income	7.33	0.15	2.72	13.85	4.61
	Total income from operations (net)	99.86	0.15	2.72	106.39	4.61
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	-	-	-	-	-
	d. Employee benefits expense	31.74	-	-	31.74	-
	e. Finance Costs	-	-	-	-	-
	f. Depreciation and amortization expenses	-	-	-	-	-
	g. Other expenses	172.79	-	128.13	172.79	128.13
	Total expenses	22.88	44.31	17.14	128.56	90.30
	Profit before exceptional items and tax (1-2)	227.41	44.31	145.26	333.09	218.43
4	Exceptional items	(127.55)	(44.16)	(142.54)	(226.71)	(213.82)
5	Profit before tax (3-4)	(127.55)	(44.16)	(142.54)	(226.71)	(213.82)
6	Tax Expenses					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	(21.94)	-	1.00	(21.94)	1.00
	Total Tax Expenses	(21.94)	-	1.00	(21.94)	1.00
7	Net Profit for the period	(105.62)	(44.16)	(143.54)	(204.77)	(214.82)
	Shareholders of the Company	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-
8	Total Profit (Loss) for Period	-	-	-	-	-
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)	(105.62)	(44.16)	(143.54)	(204.77)	(214.82)
10	Total Comprehensive Income for the period	-	-	-	-	-
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	655.34	12.35	655.34
	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	(8.55)	(3.58)	(0.22)	(16.58)	(0.33)
	Diluted earnings (loss) per share from continuing operations	(8.55)	(3.58)	(0.22)	(16.58)	(0.33)
	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	(8.55)	(3.58)	(0.22)	(16.58)	(0.33)
	Diluted earnings (loss) per share from continuing and discontinued operations	(8.55)	(3.58)	(0.22)	(16.58)	(0.33)



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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024 (CONSOLIDATED)

		(Rs. in Lakhs)	
Sl. No.	Particulars	As at year ended March 31, 2024	As at previous year ended March 31, 2023
		(Audited)	(Audited)
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment		
	(b) Capital work-in-progress	746.94	3,324.01
	(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	0.17	4,319.92
	(iii) Loans	-	-
	(iv) Other financial assets	-	439.57
	(i) Deferred tax assets (net)	-	12.32
	(j) Other non-current assets	21.94	-
	Total Non-current assets	769.04	1,197.22
(2)	Current assets	769.04	9,637.49
	(a) Inventories	1.08	2,193.01
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	5.63	4,955.81
	(iv) Bank balances other than (iii) above	4.57	17.71
	(v) Loans	-	0.63
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	1.28	22.90
	(e) Non-current assets held for disposal	-	977.19
	Total Current assets	2,448.58	66.98
	Total Assets	3,230.18	8,234.22
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	12.35	655.34
	(b) Other Equity	(149.78)	548.17
	Total Equity	(137.42)	1,203.51
(2)	LIABILITIES		
	Non-current liabilities		
	(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	-	291.61
	(c) Deferred tax liabilities (Net)	-	528.00
	(d) Other non-current liabilities	-	152.87
	Total Non-current liabilities	-	1,778.36
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	12,411.32
	(iii) Other financial liabilities (other than those specified in item (c))	2,932.76	136.45
			996.26
	(b) Other current liabilities	434.84	1,284.20
	(c) Provisions	-	61.61
	(d) Current Tax Liabilities (Net)	-	-
	Total Non-current liabilities	3,367.60	14,889.84
	Total Equity and Liabilities	3,230.18	17,871.72



NOTES :

- 1 The Company is dealing in manufacture of Packaging and Engineering Products.
- 2 The manufacturing activities were not operational during the quarter & half year, however, the revenue earned by the Company is out of sale of its existing stocks.
- 3 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).
- 4 The aforesaid Audited Consolidated financial results were reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 30th May, 2024.
- 5 Figures for the quarter ended March 31, 2024 represents the difference between audited figures in respect of the full financial year and the published figures of nine months till December 31, 2023
- 6 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.
- 7 **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.**
- 8 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.
- 9 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- 10 The results for the quarter and year ended March 31, 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).

Place : Kolkata
Date : 30.05.2024

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

Ex Resolutional Professional

Pratim Bayal
Pratim Bayal



By Order of the Board
For BKM Industries Ltd.

[Signature]
YASHVANTHAN MUKIM
Managing Director
DIN: 07713187

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024 REPORTING OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Sl. No.	Particulars	3 months ended on	Preceding 3	Corresponding 3 months	Year ended on	(Rs in Lakhs)
		March 31, 2024	months ended on	ended in the previous	March 31, 2024	Previous year ended
		(Audited)	December 31, 2023	year on March 31, 2023		on March 31, 2023
			(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (net sale/income from each segment)					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	92.53	-	-	-	-
	(c) Unallocated	-	-	-	-	-
	Total	92.53	-	-	-	-
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income From Operations	92.53	-	-	-	-
2	Segment Results					
	(Profit)(+)/Loss(-) before tax and interest from each					
	(a) Packaging	-	-	-	-	-
	(b) Engineering	-	-	-	-	-
	(c) Unallocated	(127.55)	-	-	-	-
	Total	(127.55)	-	-	-	-
	Less: i) Interest**	-	-	-	-	-
	ii) Other Un-allocable Expenditure net off	-	-	-	-	-
	iii) Un-	-	-	-	-	-
	Total Profit Before Tax	(127.55)	-	-	-	-
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.



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Unaudited Consolidated Cash Flow for year ended 31st March, 2024

Sl. No.	Particulars	(Rs. in Lakhs)	
		As on 31.03.2024 Audited	As on 31.03.2023 Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before Tax	(226.71)	(212.82)
	<i>Adjustments for:</i>		
	Depreciation and Amortisation Expense	172.79	128.13
	Interest Income	(10.05)	(5.61)
	Dividend Income	-	-
	Finance cost	-	-
	Leave Encashment	-	-
	Gratuity	-	-
	(Profit) /Loss on sale of assets	-	-
	(Profit)/ Loss on sale of customer contracts	(3.80)	-
	(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	(5.63)	-
	Inventories	31.74	-
	Trade payables, other liabilities and provisions	14.03	433.09
	Cash generated from operations	-	-
	Direct Taxes paid (net of Refunds)	-	-
	Net Cash Flows (Used in) Operating Activities	(27.62)	342.79
B	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchases of property, plant and equipment, intangible assets		
	Sales of property, plant and equipment	3.80	-
	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	-	(350.00)
	Capital Expenditure on fixed assets, including capital advances	-	-
	Investment in Fixed Deposits with Banks	-	-
	Interest received	10.05	5.61
	Dividend received	-	-
	Net Cash Flows (Used In) / From Investing Activities	13.85	(344.39)
	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)	(13.77)	(1.60)
	Opening Cash and Cash Equivalent	18.34	19.94
	Closing Cash and Cash Equivalent	4.57	18.34
		-	-



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EXTRACT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

Sl. No.	Particulars	Quarter ended			Year ended	
		3 months ended 31.03.2024	Precedding 3 months ended 31.12.2023	Corresponding 3 months ended 31.03.2023	As on 31.03.2024	As on 31.03.2023
		Audited	Un-audited	Audited	Audited	Audited
1	Total Income from Operations	92.53	-	-	92.53	-
2	Net Profit for the period (before Tax, Exceptional and/or Extra-ordinary items #)	-127.55	-44.16	-142.54	-226.71	-213.82
3	Net Profit for the period before tax (after Exceptional and/or Extra-ordinary items #)	-127.55	-44.16	-142.54	-226.71	-213.82
4	Net Profit for the period after tax (after Exceptional and/or Extra-ordinary items#)	-105.61	-44.16	-143.54	-204.77	-214.82
5	Total Comprehensive (loss)/ Profit for the period (Comprising {Loss/ Income after tax and Other Comprehensive (loss/ Income after tax)}	-105.61	-44.16	-143.54	-204.77	-214.82
6	Equity Share Capital	12.35	12.35	655.34	12.35	655.34
7	Reserves (excluding Revaluation Reserve)	-	-	-	-	-
8	Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -					
	Basic	-8.55	-3.57	-0.22	-16.58	-0.33
	Diluted	-8.55	-3.57	-0.22	-16.58	-0.33

The Company does not have Exceptional and Extra-ordinary items.

Key Numbers of Standalone Financial Results

Sl. No.	Particulars	Quarter ended			Year ended	
		3 months ended 31.03.2024	Precedding 3 months ended 31.12.2023	Corresponding 3 months ended 31.03.2023	As on 31.03.2024	As on 31.03.2023
		Audited	Un-audited	Audited	Audited	Audited
1	Total Revenue From Operation	92.53	-	-	92.53	-
2	Profit/ (Loss) Before Tax from Continuing Operation	-127.55	-44.16	-142.54	-226.71	-213.82
3	Profit/ (Loss)After Tax from Continuing Operation	-105.61	-44.16	-143.54	-204.77	-214.82

NOTES :

- The above is an extract of the detailed format of Quarterly and Yearly Audited 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 Yearly Audited Financial Results is available on the website of BSE (www.bseindia.com), NSE (www.nseindia.com) and on the Company's website (www.bkmindustries.co.in).
- The Company has prepared the Consolidated Financial Statement on annual basis and the Consolidated financial figures include subsidiary of the Company viz Euroasian Venture FZE
 - Figures for the previous periods have been regrouped and reclassified to conform to the classification of the current period, wherever considered necessary.
 - The Statutory Auditors have provided un-modified/ modified audit report on the Quarterly and Annual Audited Financial Results (Standalaone and Consolidated) to the Company for the period ended on March 31, 2024.

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana
AMIT KUMAR SURANA

Proprietor
M. No. - 304957
F. R. No. - 332194E

Ex Resolutional professional

Pratim Bayal
Pratim Bayal



By Order of the Board
For BKM Industries-Ltd.

Yashvardhan Mukim
YASHVARDHAN MUKIM
Managing Director
DIN: 07713187

Place : Kolkata
Date : 30.05.2024