

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, 2024 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, 2024 along with "the statement of unaudited assets and liabilities as at 30 September 2024" and "the statement of unaudited cash flows for the half year ended 30 September 2024" attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13th November, 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.

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

(Amit Kumar Surana)

Proprietor Membership Number: 304957

FRN: 332194

UDIN: 24304957BKCXAY3867

Place: Kolkata
Date: 13.11.2024

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

LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2024 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 2024” and “Consolidated statement of unaudited cash flows for the half year ended 30 September 2024” of **BKM INDUSTRIES LIMITED** and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”), and its share of the net profit/(loss) after tax and total comprehensive loss of its associates and joint ventures for the quarter ended 2024, and for the period from 01.07.2024 to 30.09.2024 (“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 13th November, 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.
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



AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

6. The Unaudited Consolidated Financial Results include the Company's share of net loss after tax of Rs5,03,36,856/- 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, 2024 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 available with the Company hence auditor is not able to form his opinion on the materiality of the result of the subsidiary/ associate/ joint venture mentioned in paragraph 5 above.
7. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("IND AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

(**Amit Kumar Surana**)
Proprietor

Membership Number: 304957

FRN: 332194E

UDIN: 24304957BKCXAY3867

Place: Kolkata
Date: 13.11.2024

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)

Registered Office 2A, Ganesh Chandra Avenue, Room No -11, 2nd Floor, Kolkata - 700013

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2024 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, 2024

Sl No.	Particulars	3 months ended on	Preceeding 3 months	Corresponding 3	Year to date for	Year to date in	Previous Year
		30.09.2024	30.06.2024	months ended in	the current	in	31.03.2024
		(Unaudited)	(Unaudited)	the previous year	period	(Unaudited)	(Audited)
				on 30.09.2023	30.09.2024	30.09.2023	
1	Income from Operations						
	(a) Revenue from operations	4.41	1.68	-	6.10	-	92.53
	(b) Other income	158.70	-	3.32	158.70	6.37	13.85
	Total income from operations (net)	163.12	1.68	3.32	164.80	6.37	106.39
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	-	31.74
	d) Employee benefits expense	4.49	2.75	-	7.24	-	-
	e) Finance costs	-	5.80	-	5.80	-	-
	f) Depreciation and amortisation expense	20.18	21.51	-	41.70	-	172.79
	g) Other expenses	641.81	41.97	32.17	683.78	61.37	128.86
	Total expenses	666.49	73.10	32.17	739.59	61.37	333.09
3	Profit before exceptional items and tax (1-2)	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(226.71)
	Exceptional items	-	-	-	-	-	-
4	Profit before tax (3-4)	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(226.71)
5	Tax expense						
	a) Current Taxes	-	-	-	-	-	(21.94)
	b) Deferred Tax	-	-	-	-	-	(21.94)
	Total Tax Expenses	-	-	-	-	-	(43.88)
6	Net Profit for the period from continuing Operations	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(204.77)
	Profit(Loss) from Discontinued operations before tax	-	-	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-	-	-
7	Net Profit for the period from discontinuing Operations after Tax	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(204.77)
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method	-	-	-	-	-	-
8	Total Profit (Loss) for Period	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(204.77)
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	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(204.77)
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	(40.75)	(5.78)	(2.34)	(46.53)	(4.45)	(16.58)
	Diluted earnings (loss) per share from continuing operations	(40.75)	(5.78)	(2.34)	(46.53)	(4.45)	(16.58)
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
iii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	(40.75)	(5.78)	(2.34)	(46.53)	(4.45)	(16.58)
	Diluted earnings (loss) per share from continuing and discontinued operations	(40.75)	(5.78)	(2.34)	(46.53)	(4.45)	(16.58)

Notes:

- The Company is dealing in manufacture of Packaging and Engineering Products.
- 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.
- The aforesaid standalone financial results was approved by the Board of Directors at its meeting held on 13rd November 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, 2024 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified report on the above results.
- The Audit Committee and The Board of Director has approved the Financial based on the figures provided and authenticated by thr Resolutioal Professional
- 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).
- 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).

By Order of the Board
For BKM Industries Ltd.

Yashwanth
YASHWANTHAN MUKIM
Managing Director
DIN: 07713187

Place : Kolkata
Date : 13.11.2024

Resolutioal Professional
Pratim Bayal
Pratim Bayal



BKM INDUSTRIES LIMITED
(CIN : L27100WB2011PLC161235)

Registered Office: 2A, Ganesh Chandra Avenue, Room No. -11, 2nd Floor, Kolkata - 700013

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2024 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, 2024

Sl No.	Particulars	3 months ended on	Preceding 3 months	Corresponding 3	Year to date for	Year to date in	Previous Year
		30.09.2024	30.06.2024	months ended in the previous year on 30.09.2024	the current period 30.09.2024	previous year 30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations	4.41	1.68	-	6.10	-	92.53
	(b) Other income	158.70	-	3.32	158.70	6.37	13.85
	Total income from operations (net)	163.12	1.68	3.32	164.80	6.37	106.39
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	-	31.74
	d) Employee benefits expense	4.49	2.75	-	7.24	-	-
	e) Finance costs	-	5.80	-	5.80	-	-
	f) Depreciation and amortisation expense	20.18	21.51	-	41.70	-	172.79
	g) Other expenses	641.81	41.97	32.17	683.78	61.37	128.56
	Total expenses	666.49	73.10	32.17	739.59	61.37	333.09
3	Profit before exceptional items and tax (1-2)	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(226.71)
	Exceptional items	-	-	-	-	-	-
4	Profit before tax (3-4)	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(226.71)
5	Tax expense						
	a) Current Taxes	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	(21.94)
	Total Tax Expenses	-	-	-	-	-	(21.94)
6	Net Profit for the period from continuing Operations	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(204.77)
	Profit(Loss) from Discontinued operations before tax	-	-	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-	-	-
7	Net Profit for the period from discontinuing Operations after Tax	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(204.77)
	Share of Profit(Loss) of associates and joint ventures accoung for using equity method	-	-	-	-	-	-
8	Total Profit (Loss) for Period	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(204.77)
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	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(204.77)
11	Total Profit or Loss, attributable to						
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
12	Total Comprehensive Income for the period attributable to	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(204.77)
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-	-	-	-	-	-	-
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	(40.75)	(5.78)	(2.34)	(46.53)	(4.45)	(16.58)
	Diluted earnings (loss) per share from continuing operations	(40.75)	(5.78)	(2.34)	(46.53)	(4.45)	(16.58)
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
iii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	(40.75)	(5.78)	(2.34)	(46.53)	(4.45)	(16.58)
	Diluted earnings (loss) per share from continuing and discontinued operations	(40.75)	(5.78)	(2.34)	(46.53)	(4.45)	(16.58)

Notes

- The Company is dealing in manufacture of Packaging and Engineering Products.
- 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.
- The aforesaid standalone financial results was approved by the Board of Directors at its meeting held on 13rd November 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, 2024 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified report on the above results.
- The Audit Committee and The Board of Director has approved the Financial based on the figures provided and authenticated by thr Resolutinal Professional.
- 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).
- 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).

Place : Kolkata
Date : 13.11.2024

Resolutinal Professional
Pratim Bayal
Pratim Bayal

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



BKM INDUSTRIES LIMITED
(CIN : L27100WB2011PLC161235)

Registered Office: 2A, Ganesh Chandra Avenue, Room No. -11, 2nd Floor, Kolkata - 700013
e-mail: cs.bkm@rediffmail.com, Website: www.bkmindustries.co.in, Phone No. : (033)-2213237/73, Fax : (33)-22132903

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30 TH SEPTEMBER, 2024			
(Rs. in Lakhs)			
Sl. No.	Particulars	As at 30.09.2024	As at 31.03.2024
		Un-Audited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	705.24	746.94
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	0.17	0.17
	(u) Trade receivables	-	-
	(m) Loans	-	-
	(t) Deferred tax assets (net)	21.94	21.94
	(j) Other non-current assets	-	-
(2)	Current assets		
	(a) Inventories	-	1.08
	(b) Financial Assets		
	(i) Investments	-	-
	(n) Trade receivables	4.05	5.63
	(m) Cash and cash equivalents	359.58	4.57
	(x) Bank balances other than (u) above	-	-
	(v) Loans	-	-
	(s) Others (to be specified)	0.77	-
	(c) Current Tax Assets (Net)	63.87	1.28
	(d) Other current assets	664.88	2,448.58
	Total Assets	1,820.49	3,230.18
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	12.35	12.35
	(b) Other Equity	(724.57)	(149.78)
(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	5.61	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	1,922.97	2,932.74
	(b) Other current liabilities	-	-
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	604.23	434.84
	Total Equity and Liabilities	1,820.49	3,230.18

Place: Kolkata
Date: 13/11/2024

By Order of the Board
For BKM Industries Ltd.
Pratim Bayal
Pratim Bayal
Resolutioanal Professional
YASHV KUMAR MUKIM
Managing Director
DIN: 07713187



BKM INDUSTRIES LIMITED
(CIN : L27100WB2011PLCI61235)

Registered Office: 2A, Ganesh Chandra Avenue, Room No. -11, 2nd Floor, Kolkata - 700013
e-mail: cs.bkm@rediffmail.com, Website: www.bkmindustries.co.in, Phone No. : (033)-22132372/73, Fax : (33)-22132903

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30 TH SEPTEMBER, 2024			
(Rs. in Lakhs)			
Sl. No.	Particulars	As at 30.09.2024	As at 31.03.2024
		Un-Audited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	705.24	746.94
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	0.17	0.17
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	21.94	21.94
	(j) Other non-current assets	-	-
(2)	Current assets		
	(a) Inventories	-	1.08
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	4.05	5.63
	(iii) Cash and cash equivalents	359.58	4.57
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others (to be specified)	0.77	-
	(c) Current Tax Assets (Net)	63.87	1.28
	(d) Other current assets	664.88	2,448.58
	Total Assets	1,820.49	3,230.18
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	12.35	12.35
	(b) Other Equity	(724.57)	(149.78)
(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	5.51	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	1,922.97	2,932.76
	(b) Other current liabilities	-	-
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	604.23	434.84
	Total Equity and Liabilities	1,820.49	3,230.18

Place Kolkata
Date : 13.11.2024

Pratim Bayal
Pratim Bayal
Ex-Resolutinal Professional

By Order of the Board
For BKM Industries Ltd.

Yashwanth M
YASHWANTH MUKIM
Managing Director
DIN: 07713187



BKM INDUSTRIES LIMITED
(CIN : L27100WB2011PLC161235)

Registered Office: 2A, Ganesh Chandra Avenue, Room No. -11, 2nd Floor, Kolkata - 700013

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

Standalone Cash Flow for six months ended 30th September, 2024				
(Rs. in Lakhs)				
Sl. No.	Particulars	As at 30.09.2024	As at 30.09.2023	Previous Year 31.03.2024
		Un-Audited	Un-Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax	(574.79)	(55.00)	(226.71)
	<i>Adjustments for:</i>			
	Depreciation and Amortisation Expense	41.70	-	172.79
	Interest Income	(3.50)	(6.37)	(10.05)
	Dividend Income			
	Finance cost			
	Leave Encashment			
	Gratuity			
	(Profit) /Loss on sale of assets	372.45	-	(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	(164.14)	(61.37)	(67.77)
	<i>Adjustments for Changes in Working Capital:</i>			
	Trade receivables, loan and advances and other assets	(67.40)		(5.63)
	Inventories	1.08		31.74
	Trade payables, other liabilities and provisions	(834.89)	39.16	14.03
	Cash generated from operations			
	Direct Taxes paid (net of Refunds)			
	Net Cash Flows (Used in) Operating Activities	(1,065.36)	(22.21)	(27.62)
B	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchases of property, plant and equipment, intangible assets			
	Sales of property, plant and equipment	1,416.87		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			
	Capital Expenditure on fixed assets, including capital advances			
	Investment in Fixed Deposits with Banks		175.00	
	Interest received	3.50	6.37	10.05
	Dividend received			
	Net Cash Flows (Used In) / From Investing Activities	1,420.36	181.37	13.85
	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)	355.00	159.16	(13.77)
	Opening Cash and Cash Equivalent	4.57	18.34	18.34
	Closing Cash and Cash Equivalent	359.58	172.22	4.57



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Unaudited Consolidated Cash Flow for six months ended 30th September, 2024

(Rs. in Lakhs)

Sl. No.	Particulars	As at 30.09.2024	As at 30.09.2023	Previous Year 31.03.2024
		Un-Audited	Un-Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax	(574.79)	(55.00)	(226.71)
	<i>Adjustments for:</i>	-	-	-
	Depreciation and Amortisation Expense	41.70	-	172.79
	Interest Income	(3.50)	(6.37)	(10.05)
	Dividend Income	-	-	-
	Finance cost	-	-	-
	Leave Encashment	-	-	-
	Gratuity	-	-	-
	(Profit) /Loss on sale of assets	372.45	-	(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	(164.14)	(61.37)	(67.77)
	<i>Adjustments for Changes in Working Capital:</i>	-	-	-
	Trade receivables, loan and advances and other assets	(67.40)	-	(5.63)
	Inventories	1.08	-	31.74
	Trade payables, other liabilities and provisions	(834.89)	39.16	14.03
	Cash generated from operations	-	-	-
	Direct Taxes paid (net of Refunds)	-	-	-
	Net Cash Flows (Used in) Operating Activities	(1,065.36)	(22.21)	(27.62)
		-	-	-
B	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchases of property, plant and equipment, intangible assets	-	-	-
	Sales of property, plant and equipment	1,416.87	-	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	-	-	-
	Capital Expenditure on fixed assets, including capital advances	-	-	-
	Investment in Fixed Deposits with Banks	-	175.00	-
	Interest received	3.50	6.37	10.05
	Dividend received	-	-	-
	Net Cash Flows (Used In) / From Investing Activities	1,420.36	181.37	13.85
	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)	355.00	159.16	(13.77)
	Opening Cash and Cash Equivalent	4.57	18.34	18.34
	Closing Cash and Cash Equivalent	359.58	172.22	4.57



UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024							
(Rs in Lakhs)							
Sl. No.	Particulars	Quarter Ended			Half year Ended		Yearly
		As on 30/09/2024	As on 30/06/2024	As on 30/09/2023	As on 30/09/2024	As on 30/09/2023	As on 31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (net sale/income from						
	(a) Packaging	-	-	-	-	-	-
	(b) Engineering	4.41	1.68	-	6.10	-	92.53
	(c) Unallocated	-	-	-	-	-	-
	Total	4.41	1.68	-	6.10	-	92.53
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income From Operations	4.41	1.68	-	6.10	-	92.53
2	Segment Results						
	(Profit)(+)/Loss(-) before tax and interest						
	(a) Packaging	-	-	-	-	-	-
	(b) Engineering	-	-	-	-	-	-
	(c) Unallocated	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(226.71)
	Total	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(226.71)
	Less: i) Interest**	-	-	-	-	-	-
	ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	(503.37)	(71.42)	(28.85)	(574.79)	(55.00)	(226.71)
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



UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024							
Sl. No.	Particulars	Quarter Ended			Half year Ended		Yearly
		As on 30/09/2024	As on 30/06/2024	As on 30/09/2023	As on 30/09/2024	As on 30/09/2023	As on 31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (net sale/income from each segment)	-	-	-	-	-	-
	(a) Packaging	-	-	-	-	-	-
	(b) Engineering	4.41	1.68	-	6.10	-	92.53
	(c) Unallocated	-	-	-	-	-	-
	Total	4.41	1.68	-	6.10	-	92.53
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income From Operations	4.41	1.68	-	6.10	-	92.53
2	Segment Results	-	-	-	-	-	-
	(Profit)/(+) / Loss(-) before tax and interest from each segment ⁱⁱ	-	-	-	-	-	-
	(a) Packaging	-	-	-	-	-	-
	(b) Engineering	-	-	-	-	-	-
	(c) Unallocated	(503.37)	(71.42)	-	(574.79)	-	(226.71)
	Total	(503.37)	(71.42)	-	(574.79)	-	(226.71)
	Less: i) Interest**	-	-	-	-	-	-
	ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	(503.37)	(71.42)	-	(574.79)	-	(226.71)
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.

