



(Formerly Manaksia Industries Ltd.)
CIN: L27100WB2011PLC161235

Registered Office:
'Commerce House',
2A, G. C. Avenue,
Room No. 11, 2nd floor,
Kolkata – 700 013

Date: 12.08.2024

To,

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code : 539043	The Secretary, National Stock Exchange of India Ltd. Exchange Plaza, 5 th Floor, Plot No. C/1, 'G' Block, Bandra – Kurla Complex, Bandra (E), <u>Mumbai – 400 051.</u> <u>Symbol - BKMINDST</u>
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Reg: Outcome of Board Meeting-

With reference to our letter dated 30th July, 2024, the Board of Directors of the Company in its meeting held on date i.e. 12th August, 2024 has, inter-alia, reviewed and approved the Un-Audited Financial Results (both standalone and consolidated) for the quarter and three months ended 30th June, 2024 and have taken note of the Limited Review Report as issued by the Statutory Auditors of the Company as placed before the Board pursuant to regulation 30(6) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, on the aforesaid results and copies of the same are enclosed and marked as **Annexure-I**.

Please note that the meeting commenced at 12:30 P.M. and concluded at 2:15 P.M.

This may please be informed to the members of your Stock Exchanges.

Please acknowledge the receipt of the above.

Thanking You,

Yours faithfully,

For BKM Industries Limited

Aditya Fogla
Company Secretary & Compliance Officer

Encl: As Above

AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS**LIMITED REVIEW REPORT ON THE QUARTERLY UN-AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**Review Report to **BKM INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of un-audited Standalone financial results of BKM INDUSTRIES LIMITED for the quarter ended 30th June, 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 12th August, 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 financial statements are free of material misstatement.
4. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: August 12. 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

Name: Amit Kumar Surana

Designation: Proprietor

Membership Number: 304957

Firm Registration Number: 332194E

UDIN: 24304957BKCUMH7063

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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 ENDED 30 JUNE, 2024 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)

Statement of Standalone Un-audited Financial Results for the Quarter ended 30th June, 2024

Sl No.	Particulars	(Rs. in Lakhs)			
		3 months ended on 30/06/2024	Preceding 3 months 31/03/2024	Corresponding 3 months ended in the previous year on 30/06/2023	Previous Year 31/03/2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from Operations				
	(a) Revenue from operations	1.68	92.53	-	92.53
	(b) Other income	-	7.33	3.05	13.85
	Total income from operations (net)	1.68	99.86	3.05	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	31.74	-	31.74
	(d) Employee benefits expense	-	-	-	-
	(e) Finance costs	-	-	-	-
	(f) Depreciation and amortisation expense	21.51	172.79	-	172.79
	(g) Other expenses	50.51	22.88	29.20	128.56
	Total expenses	73.10	227.41	29.20	333.09
3	Profit before exceptional items and tax (1-2)	(71.42)	(127.55)	(26.14)	(226.71)
	Exceptional items	-	-	-	-
4	Profit before tax (3-4)	(71.42)	(127.55)	(26.14)	(226.71)
5	Tax expense				
	(a) Current Taxes	-	-	-	-
	(b) Deferred Tax	-	(21.94)	-	(21.94)
	Total Tax Expenses	-	(21.94)	-	(21.94)
6	Net Profit for the period from continuing Operations	(71.42)	(105.62)	(26.14)	(204.77)
	Profit/Loss from Discontinued operations before tax	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-
7	Net Profit for the period from discontinued Operations after Tax	-	-	-	-
	Share of Profit/(Loss) of associates and joint ventures accoting for using equity method	-	-	-	-
8	Total Profit (Loss) for Period	(71.42)	(105.62)	(26.14)	(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)	(71.42)	(105.62)	(26.14)	(204.77)
10	Total Comprehensive Income for the period	(71.42)	(105.62)	(26.14)	(204.77)
11	Details Equity Share Capital				
	Paid-up equity share capital	12.35	12.35	12.35	12.35
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00
12	Earnings per equity share				
	i Earnings per equity share for Continuing Operations				
	Basic earnings (loss) per share from continuing operations	(5.78)	(8.55)	(2.12)	(16.58)
	Diluted earnings (loss) per share from continuing operations	(5.78)	(8.55)	(2.12)	(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	(5.78)	(8.55)	(2.12)	(16.58)
	Diluted earnings (loss) per share from continuing and discontinued operations	(5.78)	(8.55)	(2.12)	(16.58)

- Notes**
- The standalone Un-Audited Financial Results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
 - The manufacturing facilities were not operational during the quarter, however, the revenue earned by the Company is out of sale of its existing stocks.
 - Since Company was in insolvency process, figures of the Share Capital and other assets and liabilities have been recasted as per the valuation report of the Registered valuer, NCLT order and the Committee of Creditors (COC).
 - The Company is dealing in manufacture of Packaging and Engineering Products.
 - The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 12.08.2024.
 - 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.
 - The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 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.
 - Previous year period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

Place : Kolkata
Dated : 12.08.2024

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



By Order of the Board
For BKM Industries Ltd.

Pratim Bagal, Rahu Tikmani

Rahu Tikmani
Director
DIN: 00702127



UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2024					
(Rs in Lakhs)					
Sl. No.	Particulars	3 months ended on 30/06/2024	Preceding 3 months ended 31/03/2024	Corresponding 3 months ended in the previous year on 30/06/2023	Previous year ended 31/03/2024
		Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue (net sale/income from each segment)				
	(a) Packaging	-	-	-	-
	(b) Engineering	2	93	-	93
	(c) Unallocated	-	-	-	-
	Total	2	93	-	93
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income From Operations	2	93	-	93
2	Segment Results				
	(Profit)(+)/Loss(-) before tax and interest from each segment):				
	(a) Packaging	-	-	-	-
	(b) Engineering	-	-	-	-
	(c) Unallocated	(71)	(128)	(26)	(227)
	Total	(71)	(128)	(26)	(227)
	Less: i) Interest**	-	-	-	-
	ii) Other Un-allocable Expenditure net off	-	-	-	-
	iii) Un-allocable income	-	-	-	-
	Total Profit Before Tax	73	220	26	319
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

For AMIT KUMAR SURANA & CO.
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 3104957
R. No. - 332194E



AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

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

To,

The Board of Directors,

BKM INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of BKM INDUSTRIES LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended June 30, 2024 and for the period from 01.04.2024 to 30.06.2024 ("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
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 12th August, 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

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AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

5. This Statement includes the results of the following entities:
- Euroasian Venture FZE
6. 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.
7. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of BKM INDUSTRIES LIMITED subsidiaries/ joint ventures/ associates which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets as NIL as at June 30, 2024 and total revenue as NIL, total net profit/(loss) after tax, total comprehensive income / loss is NIL for the quarter ended June 30, 2024 and for the period from 01.04.2024 to 30.06.2024, respectively, and cash flows (net) is NIL for the period from 01.04.2024 to 30.06.2024, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs. (71.42) lakhs and Rs. (71.42) lakhs and total comprehensive income / loss of Rs. (71.42) lakhs and Rs. (71.42) lakhs for the quarter ended June 30, 2024 and for the period from 01.04.2024 to 30.06.2024 respectively, as considered in the consolidated unaudited financial results, in respect of 0 associates and 0 joint ventures , based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Place: Kolkata
Date: August 12, 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
Designation: Proprietor

Membership Number: 304957

Firm Registration Number: 332194E

UDIN: 24304957BKCUMH7063

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2024 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)

Statement of Consolidated Un-audited Financial Results for the Quarter ended 30th June, 2024

Sl No.	Particulars	(Rs in Lakhs)			
		3 months ended on	Preceding 3 months	Corresponding 3	Previous Year
		30/06/2024	31/03/2024	months ended in the previous year on 30/06/2023	31/03/2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from Operations				
	(a) Revenue from operations	1.68	92.53	-	92.53
	(b) Other income	-	7.33	3.05	13.85
	Total income from operations (net)	1.68	99.86	3.05	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	31.74	-	31.74
	d) Employee benefits expense	-	-	-	-
	e) Finance costs	-	-	-	-
	f) Depreciation and amortisation expense	-	-	-	-
	g) Other expenses	21.51	172.79	-	172.79
	Total expenses	22.59	204.53	29.20	128.56
3	Profit before exceptional items and tax (1-2)	(20.91)	(104.67)	(26.14)	(22.17)
	Exceptional items	-	(127.55)	(26.14)	(226.71)
4	Profit before tax (3-4)	(20.91)	(127.55)	(26.14)	(226.71)
5	Tax expense				
	a) Current Taxes	-	-	-	-
	b) Deferred Tax	-	(21.94)	-	(21.94)
	Total Tax Expenses	-	(21.94)	-	(21.94)
6	Net Profit for the period from continuing Operations	(20.91)	(105.62)	(26.14)	(204.77)
	Profit(Loss) from Discontinued operations before tax	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-
7	Net Profit for the period from discontinued Operations after Tax	(20.91)	(105.62)	(26.14)	(204.77)
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method	-	-	-	-
8	Total Profit (Loss) for Period	(20.91)	(105.62)	(26.14)	(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	(20.91)	(105.62)	(26.14)	(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				
	Comprehensive income for the period attributable to owners of parent	(20.91)	(105.62)	(26.14)	(204.77)
	Total comprehensive income for the period attributable to owners of parent	(20.91)	(105.62)	(26.14)	(204.77)
13	Details Equity Share Capital				
	Paid-up equity share capital	12.35	12.35	12.35	12.35
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00
14	Earnings per equity share				
	Earnings per equity share for Continuing Operations				
	Basic earnings (loss) per share from continuing operations	(5.78)	(8.55)	(2.12)	(16.58)
	Diluted earnings (loss) per share from continuing operations	(5.78)	(8.55)	(2.12)	(16.58)
	Earnings per equity share for discontinued operations				
	Basic earnings (loss) per share from discontinued operations	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-
	Earnings per equity share				
	Basic earnings (loss) per share from continuing and discontinued operations	(5.78)	(8.55)	(2.12)	(16.58)
	Diluted earnings (loss) per share from continuing and discontinued operations	(5.78)	(8.55)	(2.12)	(16.58)

- Notes**
- The aforesaid Consolidated Un-Audited Financial Results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
 - The manufacturing facilities were not operational during the quarter, however, the revenue earned by the Company is out of sale of its existing stocks.
 - Since Company was in insolvency process, figures of the Share Capital and other assets and liabilities have been recasted as per the valuation report of the Registered valuer, NCLT order and the Committee of Creditors (COC).
 - The Company is dealing in manufacture of Packaging and Engineering Products.
 - The aforesaid Consolidated Financial Results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 12.08.2024.
 - 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.
 - The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 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.
 - Previous year, period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

Place : Kolkata
Dated : 12.08.2024

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

Ex- Resolutional Professional
Pratim Baysal
Pratim Baysal
16B/1PA-007
IP-6/02137
2518-221612335

By Order of the Board
For BKM Industries Ltd.
Rahul Tikmani
Rahul Tikmani
Director
DIN: 00702127



UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs in Lakhs)

Sl. No.	Particulars	3 months ended on 30/06/2024	Preceeding 3 months ended 31/03/2024	Corresponding 3 months ended in the previous year on 30/06/2023	Previous year ended 31/03/2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue (net sale/income from each segment)				
	(a) Packaging				
	(b) Engineering	1.68	92.53	-	92.53
	(c) Unallocated				
	Total	1.68	92.53	-	92.53
	Less: Inter Segment Revenue				
	Net Sales/Income From Operations	1.68	92.53	-	92.53
2	Segment Results				
	(Profit)(+)/Loss(-) before tax and interest from each segment):				
	(a) Packaging				
	(b) Engineering				
	(c) Unallocated	(71.42)	(127.55)	(26.14)	(226.71)
	Total	(71.42)	(127.55)	(26.14)	(226.71)
	Less: i) Interest**				
	ii) Other Un-allocable Expenditure net off				
	iii) Un-allocable income				
	Total Profit before tax	(71.42)	(127.55)	(26.14)	(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.

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA
Proprietor

M. No. - 304957

F. R. No. - 33210/17

