CIN: L27100WB2011PLC161235

2A, Ganesh Chandra Avenue, 2nd Floor, Room no - 11, Kolkata – 700 013

23.04.2024

The Secretary,
National Stock Exchange of India Ltd.
Exchange Plaza, 5thFloor,
Plot No.C/1, 'G' Block,
Bandra — Kurla Complex, Bandra (E),
Mumbai — 400 051.

Scrip Code - BKMINDST

The Secretary,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai — 400 001.

Scrip Code : 539043

Dear Sir,

Reg: Outcome of Board Meeting held on 23rd April, 2024

The Board of Directors of the Company in its meeting held on date i.e. 23rd April, 2024 has, inter alia, transacted the following businesses -

- 1. Approved the **Standalone & Consolidated Un-audited Financial Results** of the Company for the quarter and six months ended on 30th September, 2023 and have taken note of the Limited Review Report as issued by the Statutory Auditors of the Company 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**.
- 2. Approved the Consolidated Un-audited Financial Results for the quarter and nine months ended on 31st December, 2023 and have taken note of the Limited Review Report as issued by the Statutory Auditors of the Company 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-II.

Please note that the **Standalone Un-audited Financial Results** for the quarter and nine months ended on 31st December, 2023 has already been approved by the Board and was duly intimated on 13th February, 2024.

3. In terms of Resolution Plan and as per Section 53 of the Insolvency Code, the Board had approved Extinguishment of erstwhile entire Promoters' shares, Reduction & Consolidation of Face value of public shareholders. The record date for this purpose will be fixed and intimated in due course of time.

Contd.....2

Phone: +91-33-22310050|Fax: +91-33-22300336|Email: cs.bkm@rediffmail.com|Website: bkmindustries.co.in



(Formerly Manaksia Industries Ltd.) CIN: L27100WB2011PLC161235

Registered Office: 2A, Ganesh Chandra Avenue, 2nd Floor, Room no - 11, Kolkata – 700 013

2

The pre and post extinguishment and restructuring of Capital detailed below:

<u>Pre-extinguishment & restructuring Capital Structure:</u> - The shareholding pattern of the Company prior to the aforesaid extinguishment & restructuring is as follows: -

<u>Name</u>	No of shares	Face Value	Percentage of Holding
Erstwhile Promoters	3,46,52,535	Re. 1/-	52.88%
Public Shareholders	3,08,81,515	Re. 1/-	47.12%
Total	6,55,34,050	Re. 1/-	100%

<u>Post- extinguishment & restructuring Capital Structure: -</u> The shareholding pattern of the Company post aforesaid extinguishment & restructuring is as follows: -

<u>Name</u>	No of shares	Face Value	Percentage of Holding
Public Shareholders	12,35,261	Re. 1/-	100%
Total	12,35,261	Re. 1/-	100%

Please note that the new Resolution Applicants (RA) will induct Rs. 2.00 crores in the share capital of the Company as per resolution plan and same will be intimated as when the fund is remitted by the RA to the Company.

Please note that the meeting commenced at 11:30 A.M. and concluded at 4:00 P.M.

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

Thanking You,

Yours faithfully,

For BKM Industries Limited

Aditya Fogla Company Secretary & Compliance Officer

Encl: As above.

Phone: +91-33-22310050 Fax: +91-33-22300336 Email: cs.bkm@rediffmail.com Website: bkmindustries.co.in

LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2023 OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to BKM INDUSTRIES LIMITED

- 1. We have reviewed the accompanying statement of unaudited financial results of BKM Industries

 Ltd. for the quarter and half year ended 30th September, 2023 along with "the statement of
 unaudited assets and liabilities as at 30th September 2023" and "the statement of unaudited cash
 flows for the half year ended 30th September 2023" attached herewith, being submitted by the
 Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and
 Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 23rd April, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (INDAS-34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Address: C-16, Cluster-9, Purbachal, Salt Lake, Kolkata - 700097

Phone: 9830869851, 9432569279, 033 23352022

E Mail: amit surana 04@yahoo.com, amitsurana04@gmail.com

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Audit Luma Luma
AMIT KUMAR SURANA
Proprietor
M. No. - 304957

F. R. No. - 332194E

Place:Kolkata Date: 23.04.2024 For Amit Kumar Surana & Company Chartered Accountants

For AMIT KUNAR SURANA & COMPANY
Chartered Accountants

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

> (Amit Kumar Surana) Proprietor Membership Number: 304957

FRN: 332194E

UDIN: 24304957BKCRXJ5464

Address: C-16, Cluster-9, Purbachal, Salt Lake, Kolkata - 700097

Phone: 9830869851, 9432569279, 033 23352022

E Mail: amit surana 04@yahoo.com, amitsurana04@gmail.com

(CIN: L27100WB2011PLC161235)

Regd. Office : 2A, G. C. Avenue,Room No. 11, 2nd floor, , Kokata - 700013 Phone No. : (033):22132372/73 ,Fax : (33)-22132903

e-mail: csbkm@rediffmal.com , Website: www.bkmindustries.co.in STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 36 SEPTEMBER, 2023 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (IND-AS)

Statement of Standalone Un-audited Financial Results for the Quarter and half year ended 30th September, 2023

SI Ns.	Particulars	3 months ended on 30.09.2023	Preceeding 3 months 30.36,2023	Corresponding 3 months ended in the previous year in 30,09,2022	Year to date for the current period 30.09,2023	Year to date in previous year 30.09.2022	Previous Year 31.032023
		(Unaudited)	(Unsudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						Common of the co
	(a) Revenue from operations						-
	(b) Other income	331,821	305,412	81,554	637,233	81,554	560,526
-	Total income from operations (net)	331,821	305,412	81,554	637,233	81,554	560,526
2	Expenses				-	-	21101000
_	a) Cost of Material Consumed						
_	b) Purchases of Stock-in-Trade						
	c) Changes in inventories of finished goods and work-in-progress						1
	d) Employee benefits expease				- 4		
	e) Finance costs			4	1		
_	f) Deprecation and amortisation expense						12812,599
	g) Other expenses	3,217,055	2,919,803	2,555,936	6,136,857	5,140920	9,030,035
	Total expenses	3,217,055	2,919,803	2,555,956	6,136,857	5,140,920	21.842,634
3	Profit before exceptional items and tax (1-2)	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059366)	(21,182,108)
	Exceptional tems		2000			(0,100,000)	(aritherites)
4	Profit before tax (3-4)	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
5	Tax expense						
	a) Current Taxes				**		
	b) Deffered Tax						
	Total Tax Eipenses						-
6	Net Profit for the period from continuing Operations	(2,885,234)	(2,614,391)	(2,474,402)	/5 100 CD 0		
	Profit(Loss) from Discontinuel operations before tax	(2)000,251)	(4,014,071)	(2)4/4/402)	(5,499,624)	(5,059,166)	(21,282,108)
	Tax Expenses of Discontinued operations			-	-		
7	Net Profit for the period from discontinuing Operations after Tax	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	· ·	-
	Share of Profit(Loss) of associates and joint ventures according for using equity method	(4)001,001,7	(4,014,071)	(4,717,704)	(3,477,044)	(5,059,166)	(21,282,108)
8	Total Profit (Loss) for Period	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	45.000.100	*********
9	Other Comprehensive Income (net of tax)		(0)0240021	(autitiva)	(3,433,024)	(5,059,366)	(21,282,108)
-	(a) Items that will not be reclassified to profit or loss						
	(b) Impact of tax relating to items that will not be reclassified to profit or loss					-	
	Total Other Comprehensive Income (net of tax)					-	-
10	Total Comprehensive Income for the period	(2,885234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,366)	(21,282,108)
11	Details Equity Share Capital		1	100000	Calustond	(29027,200)	(61,242,108)
	Paid-up equity share capital	65,534,050	65,534,050	65,534,050	65,534,050	65,534,050	65,534,050
	Face Value of Equity Share Capital	i i	1	1	100,000	05,554,650	05,354,030
12	Earnings perequity share				-	-	
1	Earnings perequity share for Continuing Operations						
	Basic earnings (loss) per share from costinuing operations	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.32)
	Diluted earnings (loss) per share from continuing operations	(0.04)	(0.04)	(0.04)	(0.00)	(0.08)	(0.32)
ii	Earnings perequity share for discontinued operations		A	1	10.00	(0.00)	(0.52)
	Basic earnings (loss) per share from discontinued operations						
	Diluted earnings (loss) per thare from discontinued operations						-
iii	Earnings perequity share					-	-
	Basic earnings (loss) per share from continuing and discentified operations	().04)	(0.04)	(0.04)	(0.01)	(008)	(0.32)

Notes

- 1 The Company is dealing in manufacture of Packaging and Engineering Products.
- 2 The manufeturing activities were not operational during the quarter & half year, hence no revenue earned by the Compay from its business activities and therefore, segment reporting not required to be done.
- 3 The aforesaid standaione financial results was approved by the Board of Directors at its neeting held on 23rd April 2024
- 4 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.
- 5 The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th September, 2023 and the report was placed before the Board and the same was noted.
- 6 Since no other information is available, we have only considered income credited in bank statement and information reflected in AIS
- 7 The Audit Committee and The Board of Director has approved the Financial based on the figures provided and authenticated by the Resolutional Professional

Resolutional Professio

Pratim Bayal

By Order of the Board For BKM Industries Ltd.

VASHWARDHAN MUKIM Managing Director DIN: 07713187

Place : Kolkata Date : 23.04.2024

> FOR AMIT KUMAR SURANA & COMPANY Chartered Accountants
>
> Aunt Luma Surane

AMIT KUMAR SURANA Proprietor

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023

Sl. No.			Quarter Ended			(Rs in Lakh	
		As on		Halfyear	-	Yearly	
1	Particulars	30/09/2023	As on 30/06/2023	As on 30/09/2022	As on 30/09/2023	As on 30/09/2022	As on 31/03/2023
	Secret Parameter 1 11 1	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Segment Revenue (net sale/income from (a) Segment-A						(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	(b) Segment-B			*			
	(c) Segment-C	-				-	
				-			
	(d) Segment		-			-	
	Total	-			-		
			-				
	Less: Inter Segment Revenue						
-	Net Sales/Income From Operations						
	Segment Results						-
	(Profit)(+)/Loss(-) before tax and interest			DISLA DUTAN			
	(a) Segment-A			-			
	(b) Segment-B					-	
	(c) Segment-C	40					
	(d) Segment	-			-		
	(e) Unallocated			-	-	-	
	Total				-		
1	Less: i) Interest**		-			-	
	ii) Other Un-allocable Expenditure					-	
	iii) Un-allocable income				-	-	
7	Total Profit Before Tax				-	-	
3 8	Segment Assets				-	-	
	(a) Segment-A	100000					
	(b) Segment-B						
	(c) Segment-C						
	(d) Segment						
	(e) Unallocated						
7	Total						
5	Segment Liabilities						
	(a) Segment-A						
	(b) Segment-B						
	(c) Segment-C						
	(d) Segment						
	(e) Unallocated						
7	Total						

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

For AMIT KUMAR SURANA & COMPANY Chartered, Accountants

Aut lumar Surana

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

(CIN: L27100WE2011PLC161235)

Regd. Office: 2A, G. C. Avenue, Room No. 11, 2nd floor, , Kolkata · 700013

Phone No.: (033)-22132372/73, Fax: (03)-22132903 e-mail: cs.bkm@rediffmail.com , Website: www.bkmindustries.co.in

			(Rs. in 1
l. No.	Particulars	As at 30.09,2023	As at 31.03.2023
		Un-Audited	Audited
	ASSETS	- Manuel	Audited
(1)	Non-current assets		
	(a) Property, Plant and Equipment	3,637.06	
6	(b) Capital work-in-progress	3,637.06	3,3
	(c) Investment Property		3
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biologica Assets other than bearer plants		
	(h) Financial Assets		
	(i) Investments	0.15	18
	(ii) Trade receivables	4.15	4,3
	(iii) Loans		4:
1	(i) Deferred tax assets (net)		
	(j) Other non-current assets		1.10
	Current assets		1,15
	(a) Inventories	32.82	2,19
F	(b) Financial Assets		6,13
-	(i) Invesiments		
-	(ii) Trade receivables		4,95
1	(iii) Cash and cash equivalents	172.22	1
ŀ	(iv) Bank balances other than(iii) above	175.00	
ŀ	(vi) Others (to be specified)		THE PERSON NAMED IN
t	c) Current Tax Assets (Net)		
	d) Other cufrent assets		2
	Total Assets	51.98	97
	EQUITY AND LIABILITIES	4,069.23	17,87
)	Equity		
	a) Equity Share capital		
	b) Other Equity	12.35	65:
	JABILITIES		541
	Financial Liabilities	-	
) Borrowings		
6	i) Trade payables		770
6	ii)Other financial liabilities (other than those specified		
in	item (b), to be specified)		35
) Provisions		
6	Deferred tax liabilities (Nei)		291
6	Other non-current liabilities		528
	urrent liabilities	2,500.00	152
) Financial Lubilities	-	
	Borrowings		
(n) Trade payables		12,411.
(ii	i) Other financial liabilities (other than those specified		136
in	item (c)		996.
(b)	Other current liabilities	040.00	
	Provisions	940.00	1,284.
(c)	Current Tax Liabilities (Net)	616.88	61.
T	tal Equity and Liabilities	010.00	

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

Place : Kolkata

Date: 24.03.2024

Resolutional Professional

Pratim Bayal

YASHVARDHAN MUKIM Managing Director DIN: 07713187

1 By order of the Board

For BKM Industries Ltd. bounan

For AMIT KUMAR SURANA & COMPANY
Chariered Accountants
Luman Surane

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

BKM INDUSTRIES LIMITED (CIN: L27100WB2011PLC161235)

Regd. Office: 2A, G. C. Avenue, Room No. 11, 2nd floor, , Kolkata - 700013

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

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

I.		w for six months ended 30th Septe		
0.	Particulars	As at 30.09,2023	As at 30.09.2022	(Rs. in La Previous Year 31.03.2
Α	CASH PLONG PROM	Un-Audited	Un-Audited	
	CASH FLOWS FROM OPERATING ACTIVITIES	POPULATION OF THE PROPERTY OF	Ca-Addited	Audited
İ	Profit before Tax			
	Adjustments for:	(55)	(51)	(
Ī	Depreciation and Amortisation Expense			
1	nterest Income			
	Dividend Income	(6)	(1)	
	inance cost			
	eave Encashment			
	Gratuity			
	Profit) /Loss on sale of assets			
0	Profit) Loss on sale of customer contracts			
0	Profit)/Loss from Partnership firm			
L	iabilities no longer required written back			
P	rotit on Disposal of Fixed Assets (Net)			
В	ad Debts, Advances, etc. written off			
	thers			
0	perating profit before working capital changes	(61)	along the same of	
A	djustments for Changes in Working Capital.	(61)	(51)	
11	rade receivables, loan and advances and other assets			
	ventories		-	
11	ade payables, other liabilities and provisions	39	207	
E	ash generated from operations	-	397	4
Li V	rect Taxes paid (net of Refunds)			-
N	et Cash Flows (Used in) Operating Activities	(22)	345	-
0	ACH EL ONG EDOLG PRO		343	34
0	ASH FLOWS FROM INVESTING ACTIVITIES			
Pu	rchases of property, plant and equipment, intangible	The second secon		
Re	es of property, plant and equipment alisation from sale of customer contracts			
Pro	rchase of Non-current investment			
Car	pital (Denosit) / Wild down 6			
Pro	pital (Deposit) / Withdrawn from Partnership firm seeds upon maturity of Fixed Deposits with Banks			
0	ceeds upon maturity of Fixed Deposits with Banks			-
car adv	oital Expenditure on fixed assets, including capital ances	- Let direct on the state		
	estment in Fixed Deposits with Banks			
Inte	rest received	175	(175)	(25)
-	idend received	6	1	(35)
	Cash Flows (Used In)/ From Investing Activities			
	(Cook M) From Livesting Activities	181	(174)	(34-
CAS	SH FLOWS FROM FINANCING ACTIVITIES			(34-
Rep	ayment of short term borrowings (Net)			
Repo	ayment of long term borrowings (Net)			
ina	nce Cost			
	Cash Flows From / (Used In) Financing Activities			
	and the section of th			TOTAL CONTRACTOR
lat i	Changes in Co. L. L. C. L. W.			
A	Changes in Cash and Cash Equivalents (B)+(C)	159	171	- 74
	ning Cash and Cash Equivalent		1/1	(2)
los	ing Cash and Cash Equivalent	18	20	20
203	mg Cash and Cash Equivalent	172	191	20
_			***	18

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

ALLE SURANA

AMIT KUMAR SURANA

LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2023 OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To.

The Board of Directors.

BKM INDUSTRIES LIMITED

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results along with "the Consolidated statement of unaudited assets and liabilities as at 30th September 2023" and "Consolidated statement of unaudited cash flows for the half year ended 30 September 2023" of BKM Industries Ltd ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30th September, 2023 and for the period from 1st July, 2023 to 30th September, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and has been initialed by us for identification purposes.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 23rd April, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS-34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Address: C-16, Cluster-9, Purbachal, Salt Lake, Kolkata – 700097

Phone: 9830869851, 9432569279, 033 23352022

E Mail: amit surana 04@yahoo.com, amitsurana04@gmail.com

Chartered Accountants

Aud kannes Senene

AMIT KUMAR SURANA

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

- 4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable
- 5. This Statement includes the results of the following entities:
 - a. Euroasian Venture FZE
- 6. The Unaudited Consolidated Financial Results include the Company's share of net loss after tax of Rs Nil and Rs Nil and Company's share of Other Comprehensive Income of Nil having an impact to that extent on the total comprehensive income for the three months and six months ended September 30, 2023 respectively, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary/ associate/ joint venture mentioned in paragraph 5 above. The result of this joint venture is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the Company.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("IND AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner I which it is to be disclosed, or that it contain any material misstatement.

Place:Kolkata Date: 23.04.2024 For Amit Kumar Surana & Company Chartered Accountants

For AMIT KUMAR SURANA & COMPANY
Charlered Accountants

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

> (Amit Kumar Surana) Proprietor

Membership Number: 304957

FRN: 332194E

UDIN: 24304957BKCRXK2463

Address: C-16, Cluster-9, Purbachal, Salt Lake, Kolkata - 700097

Phone: 9830869851, 9432569279, 03323352022

E Mail: amit surana 04@yahoo.com, amitsurana04@gmail.com

(CIN : L27100WB1011PLC161235)

Regd. Office: 2A, G. C. Avenue, Room No. 11, 2nd floor, , Kolkata - 700013 Phone No.: (033)-22132372/73 , Fax: (33)-22132903

e-nail: es bem@rofffinail.com , Website: www.bknindustries co.in

STATEMENT OF CONSOLIDATES UNAUDITED HNANCIAL RESULTS FOR THE QUARTER AND HALF YEAR INDED 30 SEPTEMBER, 2023 PREPARED IN CUMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (IND-AS)

	Statement of Consolidated Un-audited Financial	Results for the Quart	or and half year en-	ed 30th Septem	er, 2023		
SI No.	Particulus	3 months ended on 30.39,2023	Preceding 3 months 30.06.2023	Corvesponding 3 months ended is the presion year on 30.09,2023	Year to date for the current period 36.09.2023	Year to date in previous year 30.09.2022	Previous 3 31.03.20
1	Income from Operations	(Unsudiced)	(Unaudited)	(Unaudited)	(Unaudited)	(Unauditer)	(Audite
_	(a) Revenue from operations	-		Charles and		- Principle and Company	Tynnus
_	(b) Other income	221.000					-
	Total income from operations (net)	331,821 331,821	305,412	21,000	637,233	81,154	560
2	Expenses	381,821	305,412	81,554	637,233	81,134	560
_	a) Cost of Miterial Consumed						
_	b) Purchases of Stock-in-Trade				(4)		1
	c) Changes is inventories of finahed goods and werk-in-progress		+				
	Employee henefits expense Pinance costs						
	O Destroition and assertion			-			
	Depreciation and amortisation expense Other expenses			- :		-	
	Total expenses	3,217,055	2,919,803	2,555,956	C186711		12,812
3	Profit before exceptional items and tax (1-2)	3,217,055	2,919,803	2,555,956	6,136,857	5,140,920	9,030
	Exceptional items and tax (1-2)	(2,885,234)	(2,614,391)	(2474,492)	6,136,817	5,140,520	21,842
4	Profit before tax (3-4)		1	1801/1904	(5,499,624)	(5,059,346)	(21,282
	2.000 course (n. (p.4)	2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	/# aga av.	
5	Tax expense			1835 (2450 2)	(5,499,620)	(5,059,316)	(21,282,
	a) Current Tates					-	
	b) Deffered Tox						_
	Total Tax Expenses					-	
		(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	Of them have	
6	Net Profit for the period from continuing Operations				TOPS SPERI	(5,059,366)	(21,282,1
	Profit(Loss) from Discontinued operations before tax	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(5,059,365)	(21,282,1
	Lax Expenses of Discontinued monitions				-	(200237000)	(41,262,
7	Net Profit for the period from disportants a County	1 1000000					
	odicire of Fronti Loss) of associates and soint ventures accepting for using acceptance.	(1,885,234)	(2,614,391)	(2,474,402)	(5,499,524)	(5,059,366)	(21,282,1
-	Total From (Los) for Period	0.000.000				-	1-11-7-516
9	Other Comprehensive Income (nd of tax)	(3,885,234)	(2,614,391)	(2,474,482)	(5,499,624)	(5,059,366)	(21,282,1
	(a) Items that wil not be reclassified to profit or loss				-1102200000		- AND PROPERTY
	(b) impact of tax relating to items that will not be reclassified to profit or loss	-	*				
-	tetal Other Comprehensive Income (net of tax)		-	-	-		
11 7	Total Comprehensive Income for the period	(1,885,234)	(2,614,391)	of the control	-		
2.6	Fotal Profit or Lass, attributable to Profit or loss, attributable to owners of purent	180003401)	(2,014,391)	(2,474,402)	(5,499,624)	(5,059,360)	(21,282.1
	Total professions and the Control of Parent						
12 7	Total profit or loss, attributable to non-controlling interests			-	-		
-	otal Comprehensive income for the period attributable to	(2,895,234)	(2,614,371)	(2,474,402)	(5,499,624)	of other said	
	Comprehensive income for the period attriburable to owners of parent			ATT. TOWN	[594373[024]	(5,059,360)	(21,282,1
13 1	Total compehensive income for the period attributable to owners of parent non- details Equity Share Capital		Add to the second		-	-	
	aid-up equity share capital					-	
F	ace Value of Equity Share Capital	65,534,050	65,534,050	65,534,050	65,534,050	******	
4 1	arnings per equity share		1	1	1	65,534,056	65,534,0
1 2	arnings per equity share for Continuing Operations					-	
	Basic carnings (loss) per share from continuing operations					-	
	Diluted engines (loss) and descriptions	(0.04)	(0.04)	(0.04)	(0:08)	0.00	
1 8	Diluted earnings (loss) per share from continuing operations arnings per equity share for discontinued operations	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.3
1	Basis common florida and a continued operations			(0.04)	-	€0.08)	(0.3
-	Basic earnings (loss) per share from discontinued operations			- :	-	-	
i L	Diluted earnings (loss) per share from discontinued sperations				-		
- 1	arnings per equity share						
-	Basic earnings (loss) per share from continuing and discontinued operations	(0.04)	(0.04)	10.00			
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.04)		(0.04)	(0.08)	(0.08)	(0.32
	The state of the s	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.3)

Notes:

- 1 The Company is dealing inmanufacture of Packaging and Engineering Products
- 2 The manufauring activities were not operational during the quarter/ half year, hence no revenue earned by the Compay from its business activities and therefore, sigment
- 3 The Company has not received any financial data from its subsidiary vis-a-vis step down subsidiary Conpany. Hence, the consolidated financial has been prepared considering no revenue earsed by the its subsidiary and could not consider share of revenue / profit in its financials. Similarly, assets / liabilities are not reflected for its subsidiary / step-down
- 4 The aforesaid consolidated financial results was approved by the Board of Directors at its meeting held on 23rd April 2024
- 5 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 SEBFs circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to
- 6 The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter enced 30th September, 2023 and the report was placed before the Board and
- 7 The Audit Committee and The Board of Director has approved the Financial based on the figures provided and authenticated by the Resolutional Professional

Rock in Bayel

For BKM Industries Ltd.

VARIVARDHANMUKIM Managing Director DIN: 07713187

Pratim Baya

Date : 23.84.2024

> Chartered Accountants
>
> Aunt Luma Surane AMIT KUMAR SURANA

							(Rs in Lak	
			Quarter Ended		Half yea	rEnded	Yearly	
SL No.	Particulars	As on 30/09/2023	As on 30/06/2023	As on 30/09/2022	As on 30/09/2023	As on 30/09/2022	As on 31/03/2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment Revenue (net sale/income from each segment)							
	(a) Segment-A			*		-		
	(b) Segment-B	-		-				
	(c) Segment-C	100	-					
	(d) Segment							
	(e) Utallocated	1 Sec. 1	-		-	-		
	Total			-		-		
	Less: Inter Segment Revenue					-		
	Net Sales/Income From Operations					-		
2	Segment Results							
	(Profit)(+)/Loss(-) before tax and interest from each segment)#							
	(a) Segment-A		-					
	(b) Segment-B							
	(c) Segment-C							
	(d) Segment							
	(e) Urallocated							
	Total							
	Less: i) Interest**							
100	ii) Other Un-allocable Expenditure net off		-					
	ii) Un-allocable income				(*)			
	Total Profit Before Tax							
3	Segment Assets	TO TO TO TO						
	(a) Segment-A							
	(b) Segment-B							
	(c) Segment-C							
	(d) Segment							
	(e) Urallocated							
	Total							
	Segment Liabilities							
	(a) Segment-A							
	(b) Segment-B			Telegraph (
	(e) Segment-C							
	(d) Segment							
	(e) Urallocated							
	Total							

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

Chartered Accountants

Auit Luna Surana

AMIT KUMAR SURANA

Proprietor

M. No. - 304957

F. R. No. - 332194E

BKM INDUSTRIES LIMITED (CIN: L27100WB2011PLC161235)

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

	STATEMENT OF CONSOLIDATED ASSETS	AND LIABLITIES AS AT 30 SI	PTEMBER, 2023
SI, No.	Particulars		(Rs. in
		As at 30.09.2023	As at 31.03.2023
	ASSETS	Un-Audited	Audited
	Non-current assets		- Andrea
	a) Property, Plant and Equipment		
C	b) Capital work-in-progress	3,637.06	4.
10	c) Investment Property		3,
1	d) Goodwill		
	e) Other Intangible assets		
6	O Intangible assets under development		
6	Biological Assets other than bearer plants		
o	n) Financial Assets other than bearer plants		
-	(i) Investments		
-	(ii) Trade receivables	0.15	
-	(iii) Loars		4,3
(7)	Deferred tax assets (net)		- 4
(7)	Other non-current assets		
2) (urrent assets		
	Inventories	AND THE RESERVE THE PARTY OF TH	1,1
_) Financial Assets	32,82	2.1
0	(i) Investments		2,1
	(ii) Trade receivables		
	(iii) Cash and cash equivalents		4.00
-	(iv) Bank balances other than(iii) above	172.22	4,95
	(v) Loars	175.00	
-	(vi) Others (to be specified)		
(e)	Current True Associated)		
(4)	Current Tax Assets (Net) Other cufrent assets		
(4)		51.98	2
200	Total Assets	4,069.23	97
Equ	UITY AND LIABILITIES	4,007.23	17.87
	uity		
(a)	Equity Share capital	12,35	-
	Other Equity	12,05	65.
	ABILITIES		54:
	Financial Labilities		
	Borrowings		-
(ii)	Trade payables		770
(11)	Other financial liabilities (other than those	CHARLES AND SECURITION OF THE	
	ified in item (b), to be specified)		35
	Provisions		
(c) I	Deferred tax liabilities (Net)		291
(d) (Other non-current liabilities		528
	rent liabilities	2,500.00	152
(a) F	inancial Liabilities		
	orrowings		
(ii) T	rade payables	•	12,411
(iii) (Other financial liabilities (other than those		136
	other current liabilities		996.
	rovisions	940.00	1,284.
	urrent Tax Liabilities (Net)		61.
100	Take Linutities (Net)	616,88	61,
	Total Equity and Liabilities	4,069.23	17,871.

Place : Kolkata Date :

Resolutional Professional

Pratim Bayal

By order of the Board For BKM Industries Ltd.

YASHVARDHAN MUKIM

Managing Director DIN: 07713187

For AMIT KUMAR SURANA & COMPANY Chartered Accountants wit leaves Surane

AMIT KUMAR SURANA Proprietor

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

BKM INDUSTRIES LIMITED (CIN: L27100WB2011PLC161235)

Regd. Office: 2A, G. C. Avenue, Room No. 11, 2nd floor, , Kolkata - 700013

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

	h Flow for six months ended 30		(Rs. in
Particulars	As at 30.09.2023	As at 30.09.2022	Previous Year 31.03.2
	Un-Audited		
A CASH FLOWS FROM OPERATING ACTIVITIES	Cu-Auched	Un-Audited	Audited
Profit before Tax	(E6)		
Adjustments for:	(55)	(51)	
Depreciation and Amertisation Expense			
Interest Income	(6)		
Dividend Income		(1)	
Finance cost			
Leave Encashment		-	
Gratuity	UTICA DI LA LA LA		
(Profit) /Loss on sale of assets	MARINE STATE OF THE STATE OF TH		
(Profit)/ Loss on sale of customer contracts		•	
(Profit)/Loss from Partnership firm			
Liabilities no longer required written back	REPORT NO.	-	
Profit on Disposal of Fixed Assets (Net)			
Bad Debts, Advances, etc. written off	Table 19 1	•	
Others			
Operating profit before working capital changes	(61)	(51)	
Adjustments for Changes in Working Capital:	(01)	(51)	
Trade receivables, loan and advances and other assets			
Inventories	TORREST EN EL PUE : 25 EL		
Trade payables, other liabilities and provisions	39	202	
Cash generated from operations	IS IS IN CARROLL .	397	
Direct Taxes paid (net of Refunds)	DESIGNATION - OF		
Net Cash Flows (Used in) Operating Activities	(22)	345	
CASH ELONG EN CA		343	
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of property, plant and equipment, intangible assets		W	
Sales of property, plant and equipment	TO SERVICE STATE OF THE PARTY O		
Realisation from sale of customer centracts			
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	APPENDING TO STATE OF THE PARTY		
nvestment in Fixed Deposits with Banks	100		
nterest received	175	(175)	(3
Dividend received	6	1	
Net Cash Flows (Used In) / From Investing Activities	101		THE THE PARTY OF T
ASH FLOWS FROM FINANCING ACTIVITIES	181	(174)	(3
epayment of short term borrowings (Net)			
epayment of long term borrowings (Net)	nmar dis		
inance Cost			
et Cash Flows From / (Used In) Financing Activities	THE PERSON SERVICES		
et Changes in Cash and Cash Equivalents (A)+(B)+(C)	159	171	
pening Cash and Cash Equivalent	10		
losing Cash and Cash Equivalent	18	20	
	172	191	

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

AMIT KUMAR SURANA
Proprietor

LIMITED REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS 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 as at 31st December 2023 of BKM Industries Ltd ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 31st December and for the period from 01.10.2023 to 31.12.2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and has been initialed by us for identification purposes.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 23rd April, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS-34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. This Statement includes the results of the following entities:

a. Euroasian Venture FZE

Address: C-16, Cluster-9, Purbachal, Salt Lake, Kolkata – 700097

Phone: 9830869851, 9432569279, 033 23352022

E Mail: amit surana 04@yahoo.com, amitsurana04@gmail.com

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Aunt Luman Suran

AMIT KUMAR SURANA Proprietor M. No. - 304957

F. R. No. - 332194E

- 5. The Unaudited Consolidated Financial Results include the Company's share of net loss after tax of Rs Nil and Rs Nil and Company's share of Other Comprehensive Income of Nil having an impact to that extent on the total comprehensive income for the three months and nine months ended December 31, 2023 respectively, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary/ associate/ joint venture mentioned in paragraph 5 above. The result of this joint venture is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the
- 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 I which it is to be disclosed,

Place: Kolkata Date: 23.04.2024 For Amit Kumar Surana & Company Chartered Accountants

FORAMIT KUMAR SURANA & COMPANY Chartered Accountants Mumer

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

(Amit Kumar Surana) Proprietor Membership Number: 304957

FRN: 332194E

UDIN: 24304957BKCRXL3726

Address : C -16, Cluster -9, Purbachal, Salt Lake, Kolkata – 700097

Phone: 9830869851, 9432569279, 033 23352022

E Mail: amit surana 04@yahoo.com, amitsurana04@gmail.com

(CIN: L2710(WB2011PLC101235)

Regd. Office: 2A, G. C Avenue, Room No. 11, 2nd floor, , KOLKATA - 700013 Phone No.: (033)-22132372/73 , Fax: (33)-22132903

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED JIST DECEMBER, 2023 FREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTINGSTANDARDS (Ind-AS)

SI No.	Particulars	3 months ended on 31.12.2023	Preceeding 3 months 30.09_2013	Corresponding 3 months inded in the privious year on	Year to date for the turnent period	Year to date in privious year	Year Ender	
		11		31.122022	31.12.2023	3;.12.2022		
1	Income fron Operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unsudited)	((inaudited)	(Audited)	
	(a) Revenue from operations							
	(b) Other income	15,103	331,821	207,122	652,336	288,676	940.40	
-	Total income from operations (net)		251,000	1011112	652,336	288,076	560,52	
2	Expenses			CONTRACTOR OF THE PARTY OF THE			-	
-	a) Cost of Material Consumed b) Purchases of Stock-in-Tride							
_							-	
	c) Changes in inventories of finished goods and work-in-progress d) Employee benefits expense		+					
	e) Financi costs							
				-				
	f) Deprecation and amortisation expense g) Other expenses			4.0			12,812.5	
	Total expenses	4,431,275	3,217,055	2,355,558	10.568 132	7,496,478	9,030,0	
3	Profit before exceptional items and tax (1-2)	4,431,275	3,217,055	2,355,558	10,568,132	7,496,478	21,842,6	
-	Exceptional tems and tax (1-2)	4,431,275	3,217,055	2,355,558	10,568,132	7,496,478	21,842,63	
4	Profit before tax (3-4)			33003.44		-	-	
_	(3-4)	(4,416,172)	(2,885,234)	(2,148,436)	(7,915,796)	(7,207,802)	(21,282,10	
5	Tax expense						Par langely of	
- 5	a) Current Taxes							
	b) Deffered Tax				*			
	Total Tax Eipenses			-				
	THE TRAINING	-		-				
6	Net Profit for the period from continuing Operations							
	Profit(Loss) from Discontinued operations before tax	(4,416,172)	(2,885,234)	(2,148,436)	(5,915,796)	(7,207,802)	21,282,108	
	Tax Expenses of Discontinued operations							
7	Net Profit for the period from discontinuing Congrations after Yes	* ***						
	Share of Profs(Loss) of associates and joint ventures accoting for using equity method	(4,416,172)	(2,885,234)	(2,148,436)	(9,915,796)	(7,207,802)	(21,282,108	
8	Total Profit (Loss) for Period	(4.414.488)		-		-		
9	Other Comprehensive Income (net of tax)	(4,416,172)	(2,885,234)	(2,148,436)	(9,915,796)	(7,207,802)	(21,282,108	
JE.	(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 (a))	-		-				
10	Total Comprehensive Income for the period	(4,416,172)	49 004 99 (-			
11	Total Profit or Loss, attributable to	19,410,1721	(2,885,234)	(2,148,436)	(9,915,796)	(7,207,802)	(21,282,108	
	Profit or loss, attributable te owners of parent			-				
	Total profit or loss, attributable to non-controlling interests	-		-	-			
12	Total Comprehensive income for the period attributable to	(4,416,172)	(2,885,234)	(2.410.424)	-		14	
	Comprehensive income for the period attributable to owners of parent	17,71.741.741	(4,002,434)	(2,148,436)	(9915,796)	(7,297,802)	(71,282,108	
	Total comprehensive income for the period attributable to owners of parent non-			-	-		III STORY	
13	Details Equity Share Capital		-					
	Paid-up equity share capital	65,534,050	65,534050					
	Face Value of Equity Share Capital	1.00	1.00	65,534,050	65,534,050	65,534,050	65,534,050	
	Earnings perequity share	1,00	1,00	1.00	1.00	1.00	1.00	
1	Earnings perequity share for Continuing Operations			-	-			
7	Basic earnings (loss) per thare from continuing operations	(0.07)	():04)	(0.03)	415			
	Diluted earnings (loss) per share from continuing operations	(0.07)			(0.15)	(0.11)	(0.32	
ii	Earnings perequity share for discontinued operations	(0,07)	(3.04)	(0.03)	(0.15)	(0.11)	(0.32)	
	Basic carrings (loss) per share from discontinued operations							
1	Diluted earnings (loss) per stare from discontinued operations			-		-		
ii l	Earnings per equity share	*				-		
-								
-	Basic earnings (loss) per share from continuing and discontinuel operations Diluted earnings (loss) per share from continuing and discontinued operations	(0.07)	(9.94)	(0.03)	(0.15)	(0.11)	(0.32)	

- Notes 1 The Company is dealing immanufacture of Packaging and Engineering Products.
 - 2 The manufeturing activities were not operational during the quarter/ half year, hence no revenue earned by the Compay from its business activities and therefore, segment reporting not required to be done.
 - 3 The Company has not received any financial data from its subsidiary vis-à-vis step down subsidiary Company. Hence, the consolidated financial has been prepared considering no reveaue earned by the its subsidiary and could not consider share of revenue /profit in its financials. Similarly, assets / liabilities are not reflected for its subsidiary / sep-down
 - 4 The aforesaid consolidated financial results was approved by the Board of Directors at its meeting held on 23rd April 2024
 - 5 The format for un-audited quarterly results as presembed in SEBTs Circular CIR/CFD/CMD/15/2015 dated Nevember 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.
 - 6 The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 31th December, 2023 and the report was placed before the Board and the same was noted.
 - 7 The Audit Committee and The Board of Director has approved the Financial based on the figures provided and authorities by thr Resolutional Professional

Place : Date : 23,04,2014

Resolutional Professional

By Order of the Board For BKM Industries Ltd.

ONLINE ASHVARDHAN MUKIM

Managing Director DIN: 07713187

Amit Kumar Surana

C1 NT-	* / :						(Rs in Lak			
SI. No.	Particulars	3 months ended on 31.12.2023	Preceeding 3 months 30.09.2023	Corresponding 3 menths ended in the previous year on 31.12.2022	Year to date for the current period 31.12.2023	Year to date in previous year 31.12.2022	Year Ended 31.03.2023			
					(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (net sale/income from each									
	(a) Segment-A						-			
	(b) Segment-B									
	(c) Segment-C									
	(d) Segment					-				
	(e) Unallocated									
	Total									
	Less: Inter Segment Revenue	-								
	Net Sales/Income From Operations									
2	Segment Results				-	-	-			
	(Ptofit)(+)/Loss(-) before tax and interest from					- :	-			
	(a) Segment-A				-	-				
	(b) Segment-B					-				
	(c) Segment-C			-		-				
	(d) Segment			-						
	(e) Unallocated					-				
	Total					-				
	Less: i) Interest**				-					
	ii) Other Un-allocable Expenditure net				-	-				
	iii) Un-allocable income			-		-				
	Total Profit Before Tax			-		-				
3	Segment Assets	*			-	-				
3	(a) Segment-A				-	-				
	(b) Segment-B	-	-			-				
	(c) Segment-C	-	-	*	-	-				
	(4) C	- 11				-				
	(e) Unallocated	-	-	•						
	Total	-	-			-				
	Segment Liabilities	-	*	-	-					
	(a) Segment-A									
	(b) Segment-B	-								
	(c) Segment-C									
	(d) Segment			-						
	(e) Unallocated	-			-					
	Total	-								

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

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Accidental Surana

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