



BKM
INDUSTRIES LIMITED

CIN: L27100WB2011PLC161235

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

Date 13.02.2024

To,

The National Stock Exchange Ltd Exchange Plaza, 5th Floor Plot No. C/ 1, 'G' Block, Bandra — Kurla Complex, Bandra (E), <u>Mumbai - 400 051</u> <u>Code - BKMINDST</u>	BSE Limited PhirozeJeejeebhoy Towers, Dalal Street, Fort, <u>Mumbai - 400 001</u> <u>Scrip Code : 539043</u>
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Dear Sir/Madam,

Reg: Outcome of Board Meeting

With further reference to our letter dated 05.02.2024 the Company in its meeting held on date i.e. 13th February, 2024, have reviewed and approved the Un-audited Financial Results for the quarter & 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- I**.

Further, please note that the meeting commenced at 3.30 P.M. and concluded at 5.00 PM

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

Jitendra Agrawal
Director
DIN: 00737453

Encl: As above

AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON THE QUARTERLY UNAUDITED 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 unaudited financial results of M/s. BKM Industries Limited for the quarter and nine months ended 31st December, 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 13th February, 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. 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

Kolkata

Date: 13.02.2024

UDIN:- 24304957BKCRA7517

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA
Proprietor

M. No. - 304957

F. R. No. - 332194E

Signature

(Amit Kumar Surana)

Proprietor

M. No. 304957

FRN 332194E

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

Statement of Standalone Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2023
 [PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)]

Sl No.	Particulars	3 months ended	Preceding 3	Corresponding 3	Year to date for	Year to date in	Year Ended
		on 31/12/2023	months	months ended in	the current period	previous year	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations						
	(b) Other income						
	Total income from operations (net)	15,103.00	278,059.00	207,122.00	568,032.00	288,676.00	560,526.00
2	Expenses						
	a) Cost of Material Consumed						
	b) Purchases of Stock-in-Trade						
	c) Changes in inventories of finished goods and work-in-progress						
	d) Employee benefits expense						
	e) Finance costs						
	f) Depreciation and amortisation expense						
	g) Other expenses						
	Total expenses	4,431,275.04	3,217,054.72	2,355,557.56	10,568,132.04	7,496,477.68	12,812,599.47
3	Profit before exceptional items and tax (1-2)	4,431,275.04	3,217,054.72	2,355,557.56	10,568,132.04	7,496,477.68	9,030,034.77
	Exceptional items	(4,416,172.04)	(2,938,995.72)	(2,148,435.56)	(10,000,100.04)	(7,207,801.68)	21,842,634.24
4	Profit before tax (3-4)	(4,416,172.04)	(2,938,995.72)	(2,148,435.56)	(10,000,100.04)	(7,207,801.68)	(21,282,108.24)
5	Tax expense						
	a) Current Taxes						
	b) Deferred Tax						
	Total Tax Expenses						
6	Net Profit for the period from continuing Operations						
	Profit(Loss) from Discontinued operations before tax	(4,416,172.04)	(2,938,995.72)	(2,148,435.56)	(10,000,100.04)	(7,207,801.68)	(21,282,108.24)
	Tax Expenses of Discontinued operations						
7	Net Profit for the period from discontinuing Operations after Tax						
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method	(4,416,172.04)	(2,938,995.72)	(2,148,435.56)	(10,000,100.04)	(7,207,801.68)	(21,282,108.24)
8	Total Profit (Loss) for Period						
9	Other Comprehensive Income (net of tax)	(4,416,172.04)	(2,938,995.72)	(2,148,435.56)	(10,000,100.04)	(7,207,801.68)	(21,282,108.24)
	(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	(4,416,172.04)	(2,938,995.72)	(2,148,435.56)	(10,000,100.04)	(7,207,801.68)	(21,282,108.24)
11	Details Equity Share Capital						
	Paid-up equity share capital						
	Face Value of Equity Share Capital	65,534,050	65,534,050	65,534,050	65,534,050	65,534,050	65,534,050
12	Earnings per equity share	1.00	1.00	1.00	1.00	1.00	1.00
i	Earnings per equity share for Continuing Operations						
	Basic earnings (loss) per share from continuing operations						
	Diluted earnings (loss) per share from continuing operations	(0.07)	(0.04)	(0.03)	(0.15)	(0.11)	(0.32)
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	(0.07)	(0.04)	(0.03)	(0.15)	(0.11)	(0.32)
	Diluted earnings (loss) per share from discontinued operations						
iii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	(0.07)	(0.04)	(0.03)	(0.15)	(0.11)	(0.32)
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.07)	(0.04)	(0.03)	(0.15)	(0.11)	(0.32)

- Notes:**
- The Company is engaged in the manufacture of Packaging and Other Engineering Products, Marine Business and Steel Business. But no production is commenced till date.
 - The aforesaid financial results was reviewed and approved by the Board of Directors at its meeting held on 13th February, 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 31st December, 2023 and expressed un-modified opinion and the report was placed before the Board and the same was noted.
 - The Company was under CIRP w.e.f.30.12.2020 and Hon'ble NCLT vide its order dated 19th September, 2023 has approved resolution plan. The Monitoring Committee has appointed 3 Directors of RA wef 15th December, 2023 and the Company is in the process of regularising requirements of Stock Exchanges, SEBI and other regulatory authorities.

By order of the Board
For BKM Industries Ltd.

Pratim Bayal
Pratim Bayal
Resolution Professional

Jitendra Agrawal
Jitendra Agrawal
Director
DIN: 00737453

Place : Kolkata
Date : 13.02.2024

VDIN:- 24304957BKCRAX7517



For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

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

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

Sl. No.	Particulars	3 months ended on	Preceding 3	Corresponding 3	Year to date for	Year to date	(Rs in Lakhs)
		31/12/2023	months	months ended in	the current	in previous	Year Ended
		(Unaudited)	30/09/2023	the previous year	period 31.12.2023	year	31/03/2023
			(Unaudited)	on 31/12/2022	(Unaudited)	31.12.2022	(Audited)
1	Segment Revenue (net sale/income from each						
	(a) Segment-A	-	-	-	-	-	-
	(b) Segment-B	-	-	-	-	-	-
	(c) Segment-C	-	-	-	-	-	-
	(d) Segment	-	-	-	-	-	-
	(e) Unallocated	-	-	-	-	-	-
	Total	15,103.00	278,059.00	207,122.00	568032	288676	560526
	Less: Inter Segment Revenue	15,103.00	278,059.00	207,122.00	568,032.00	288,676.00	560,526.00
	Net Sales/Income From Operations	-	-	-	-	-	-
2	Segment Results	15,103.00	278,059.00	207,122.00	568,032.00	288,676.00	560,526.00
	(Profit)(+)/Loss(-) before tax and interest from	-	-	-	-	-	-
	(a) Segment-A	-	-	-	-	-	-
	(b) Segment-B	-	-	-	-	-	-
	(c) Segment-C	-	-	-	-	-	-
	(d) Segment	-	-	-	-	-	-
	(e) Unallocated	-	-	-	-	-	-
	Total	4,431,275.04	3,217,054.72	2,355,557.56	10,568,132.04	7,496,477.68	21,842,634.24
	Less: i) Interest**	4,431,275.04	3,217,054.72	2,355,557.56	10,568,132.04	7,496,477.68	21,842,634.24
	ii) Other Un-allocable Expenditure net	-	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	(4,416,172.04)	(2,938,995.72)	(2,148,435.56)	(10,000,100.04)	(7,207,801.68)	(21,282,108.24)
3	Segment Assets						
	(a) Segment-A						
	(b) Segment-B						
	(c) Segment-C						
	(d) Segment						
	(e) Unallocated						
	Total						
	Segment Liabilities						
	(a) Segment-A						
	(b) Segment-B						
	(c) Segment-C						
	(d) Segment						
	(e) Unallocated						
	Total						

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



For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA

Proprietor

M. No. - 304957

F. R. No. - 332194E