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

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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	the current	Year to date in previous year 30.09.2022	Previous Year 31.032023
		(Unaudited)	(Unsudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income fron Operations						6
	(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				-	7,000	2300,040
	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 expease				-		
	e) Finance costs			1			
	f) Deprecation and amortisation expense						12812,599
	g) Other expenses	3,217,055	2,919,803	2,555,956	6,136,857	5,140920	9,030,035
	Total expenses	3,217,055			6,136,857	5,140,920	21.842,634
3	Profit before exceptional items and tax (1-2)	(2,885,234)		(2,474,402)	(5,499,624)	(5,059366)	
	Exceptional tems		1200	(a) a l'al analy	4-14-2-70-41	(3,437,366)	(21,182,108)
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	Тях ехрепяе						
	a) Current Taxes						
	b) Deffered Tax					-	
	Total Tax Eipenses						
6	Net Prafit for the period from continuing Operations	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	/F 050 1/40	
	Profit(Loss) from Discontinuel operations before tax	1911-1911	(4)011,071)	[294,49402]	(32437/024)	(5,059,166)	(21,282,108)
14.00	Tax Expenses of Discontinued operations				-		
7	Net Profit for the period fron discontinuing Operations after Tax	(2,885,234)	(2,614,391)	(2,474,402)	(5,499,624)	(# 0#0 VC)	
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method	(apodou)	(0,014,051)	(A)TITITUAL	(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 DER 100	-
9	Other Comprehensive Income (net of tax)		(4,0,24,0,2)	(2,474,402)	(394333824)	(5,059,366)	(21,282,108)
-	(a) Items that will not be reclassified to profit o loss						
	(b) Impact of tax relating to items that will not be reclassified to profit or loss					-	
	Total Other Comprehensive Income (net of tax)				- 1	-	
10	Total Comprehensive Income for the period	(2,885234)	(2,614,391)	(2,474,492)	(5,499,624)	(5,059,366)	/21 212 100)
11	Details Equity Share Capital		101010000	(2)(1)(1)	(Shandard)	(3,037,00)	(21,212,108)
	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			1	05,557,050	03,334,00	05,354,030
12	Eurnings perequity share			- 1	-	- 1	1.
i	Earnings perequity share for Continuing Operations						
	Basic eamings (loss) per share from continuing operations	(0.04)	(0.04)	(0.04)	(0.00)	(0.08)	(0.00)
	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-20-52	15.04)	10.01)	(0.08)	(0.32)
	Basic earnings (loss) per share from discontinued operations						
	Diluted earnings (loss) per there from discontinued operations				- :		-
iii	Earnings perequity share			-	-		-
	Basic tarnings (loss) per share from continuing and discontinued operations	(0.04)	(0.04)	(0.04)	(0.08)	70,000	200 000
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.04)				(800)	(0.32)
	community (1995) per many from continuing and discontinued operations	(0.04)	(0.04)	(0.04)	(0.08)	(008)	(0.3)

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 As an 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	-		THE CHARLES	-		
			-				
	Less: Inter Segment Revenue						
-	Net Sales/Income From Operations						
	Segment Results						-
	(Profit)(+)/Loss(-) before tax and interest			DEL GUITA			
	(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	on manned	Audited
(1)	Non-current assets		
	(a) Property, Plant and Equipment	3,637.06	
	(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	(h) Financial Assets		
	(i) Investments	0.15	4,3
	(ii) Trade receivables		4,3
-	(iii) Loans		45
1	(i) Deferred tax assets (net)		
1	(j) Other non-current assets		1,15
	Current assets (a) Inventories		1,17
	(b) Financial Assets	32.82	2,19
F	(i) Invesments		2,17
-			
1	(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		- Training
	a) Equity Share capital		
	b) Other Equity	12.35	65:
	JABILITIES		541
	a) Financial Liabilities	- 1	
) 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.
To	tal Equity and Liabilities	4,069.23	

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	POR LINES IL DE CO	On-Addited	Audited
ı	Profit before Tax			
	Adjustments for:	(55)	(51)	(
Ī	Depreciation and Amortisation Expense			
[nterest Income			
	Dividend Income	(6)	(1)	
	inance cost			
L	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 N	rect Taxes paid (net of Refunds)			-
176	et Cash Flows (Used in) Operating Activities	(22)	345	-
6	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			
Pu	rchase of Non-current investment			
Ca	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			-
adv	oital Expenditure on fixed assets, including capital ances	- Let direct on the state	× 1	
	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-
CA	SH FLOWS FROM FINANCING ACTIVITIES			(34-
Rep	ayment of short term borrowings (Net)			
Rep	ayment of long term borrowings (Net)			
ina	nce Cost			
	Cash Flows From / (Used In) Financing Activities			
	and the state of t			
lat	Changes in Co. L. L. C. L. W.			
4)	Changes in Cash and Cash Equivalents (B)+(C)	159	171	(4)
	ning Cash and Cash Equivalent		***	(2)
los	ing Cash and Cash Equivalent	18	20	20
*****	Cush and Cash Equivalent	172	191	18
-				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.

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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

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(CIN : L27100WB1011PLC161235)

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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 aid linlf year en-	ed 30th Septem	er, 2023		
SI No.	Particulars	3 months ended on 3039,2023	Preceding 3 months 30.06.2023	Curvesponding 3 months ended is the previous year on 30.09,2023	Year to date for the current period 30.09.2023	Year to date in previous year 30.09.2022	Previous 3 31.03.20
1	Income from Operations	(Unsudiced)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audite
_	(a) Revenue from operations	-		Charles and		- Principal and The	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	331,821	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 Destroiting 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)	(5,477,820)	(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				TOP SPECIAL	(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)	141,262,1
7	Net Profit for the period from dispertants a County	1 1000000					-
	onere of Fronti Loss) of associates and soint ventures accessing for using accessing	(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						- 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	18000 340 17	(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 is non-controlling interests [otal Comprehensive income for the period attributable to			-	-		
-	Comprehensive income for the period attribusable to Comprehensive income for the period attribusable to owners of parent	(2,895,234)	(2,614,371)	(2,474,402)	(5,499,624)	OF 080 000	
	Total comprehensive account for the period attributable to owners of parent			ATT. TOWN	[54774124]	(5,059,360)	(21,282,16
13 1	Total compehensive income for the period attributable to owners of parent non- details Equity Share Capital					-	
	aid-up equity share capital					-	
F	ace Value of Equity Share Capital	65,534,050	65,534,050	65,534,050	65,534,050	65,534,056	
4 1	arnings per equity share		1	1	1	03,334,036	65,534,0
1 2	arnings per equity share for Continuing Operations					-	
	Basic carnings (loss) per share from continuing operations					-	
	Diluted earnings (loss) per share from continuing operations	(0.04)	(0.04)	(0.04)	(0.08)	(0:08)	70.0
1 8	arnings per equity share for discontinued operations	(0.04)	(0.04)	(0.04)	(0.08)		(0.3
1	Basic common floury are done for			(0.04)	(0.08)	€0.08)	(0.3)
1	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)	(0.32

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		-					
	(d) Segment					-		
	(c) Utallocated		-		-	-		
	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		- 2					
	(b) Segment-B							
	(c) Segment-C							
	(d) Segment							
	(e) Urallocated							
	Total							
	Less: i) Interest**	1						
	ii) Other Un-allocable Expenditure net off	1		-				
	iii) Un-allocable income					-		
	Total Profit Before Tax					-		
3	Segment Assets							
	(a) Segment-A							
	(b) Segment-B							
	(c) Segment-C							
_	(d) Segment							
	(e) Urallocated							
	Total							
	Segment Liabilities	+						
	(a) Segment-A	-						
	(a) Segment-A (b) Segment-B							
	(c) Segment-C							
	(d) Segment	+						
	(e) Urallocated							
	Total 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
SL No.			(Rs. in
		As at 30.09.2023	As at 31.03.2023
	ASSETS	Un-Audited	Audited
(1)	Non-current assets		
1-1	(a) Property, Plant and Equipment		-
	(b) Capital work-in-progress	3,637.06	4.1
	(c) Investment Property		3,
- 1	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
- 1	(g) Biological Assets other than bearer plants		
	(h) Financial Assets		
- 1	(i) Investments		
- 1	(ii) Trade receivables	0.15	
- 1	(iii) Lears		4,3
1	(i) Deferred tax assets (net)		4
1	j) Other non-current assets		
2)	Current assets		
	a) Inventories	AND THE RESERVE OF THE PERSON NAMED IN	1,19
-	b) Pinancial Assets	32,82	2.11
1	(i) Investments		2,19
t	(ii) Trade receivables		
- 1	(iii) Cash and cash equivalents		4.04
-	(iv) Bank balances other than(iii) above	172.22	4,95
-	(v) Loars	175.00	
-	(vi) Others (to be specified)		
1	Current Tax Assets (Net)		The State of the S
1	Other cufrent assets		
-		51.98	2
0.	OUTTY AND ASSETS	4,069.23	97
E	QUITY AND LIABILITIES		17.87
		Carrier Towns of the Control of the	
(a) Equity Share capital) Other Equity	12,35	
	ABILITIES		65:
	Financial Labilities		541
	Borrowings		
	Trade payables		270
(n)	Other financial liabilities (other than those		770
624	seified in item (b), to be specified)	CHARLES AND THE PARTY OF THE PA	35
			33
	Provisions		
(c)	Deferred tax liabilities (Net)		291
(0)	Other non-carrent liabilities	2,500,00	528
	rrent liabilities	2,500.00	152
(8)	Financial Liabilities		THE PARTY OF THE P
	Borrowings		
(ii)	Trade payables		12,411.
	Other financial liabilities (other than these		136.
(b)	Other current liabilities		996.
(c)	Provisions	940.00	1,284.
(d)	Current Tax Liabilities (Net)		61.
	Total Equity and Liabilities	616,88	
	and Labilities	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
o. 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			
(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	Landing to the same	•	
Others		•	
Operating profit before working capital changes	(61)	*	Market Street
Adjustments for Changes in Working Capital:	(01)	(51)	
Trade receivables, loan and advances and other assets		-	
Inventories	TORREST DE LA CONTRACTOR DE LA CONTRACTO		
Trade payables, other liabilities and provisions	39	* *	
Cash generated from operations	-	397	
Direct Taxes paid (net of Refunds)	HEALT BY MINE .	-	
Net Cash Flows (Used in) Operating Activities	(22)	345	
CARL EL ONIO		343	
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of property, plant and equipment, intangible assets		4	
Sales of property, plant and equipment	TO SERVICE		
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			
investment in Fixed Deposits with Banks	100		
interest received	175	(175)	(3
Dividend received	6	1	
Net Cash Flows (Used In) / From Investing Activities	101		
CASH FLOWS FROM FINANCING ACTIVITIES	181	(174)	(3
Repayment of short term borrowings (Net)			
Repayment of long term borrowings (Net)			
inance Cost			
Net Cash Flows From / (Used In) Financing Activities			
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

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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)

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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	Corresponding 3 months inded in the privious	Year to date for the turrent	Year to date in provious year	Year Ender	
				year on 31,122022	period 31.:2.2023	3,12,2022	11,03,2023	
1	Income from Operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unjudited)	(Unaudited)	(Audited)	
	(a) Revenue from operations			The same of the sa				
	(b) Other income	15,103	331,821	207,122	652,336	****		
_	Total income from operations (net)	15,105	271,041	207,122	652,336	288,676	560,57	
2	Expenses							
_	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 expenie e) Finance costs					-		
					-	- :		
	Deprecation and amortisation expense Other expenses						12,812.5	
	Total expenses	4,431,275	3,217,055	2,355,558	10.568 132	7,496,478	9,030,0	
3		4,431,275	3,217,055	2355,558	10,568,132	7,496,478	21,842,6	
-	Profit before exceptional itens and tax (1-2) Exceptional zems	4,431,275	3,217,055	2,355,558	10,568,132	7,496,478	21,842,6	
4	Profit before tax (3-4)			33003.44		-		
		(4,416,172)	(2,885,234)	(2,148,436)	(9,915,796)	(7,207,802)	(21,282,10	
5	Tax expense						Par language of	
-	a) Current Taxos							
	b) Deffered Tax						- 4	
	Total Tax Eipenses			-				
	- the tabletons	-		-				
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 Operations after Tax	77.47.5.17.1				-		
	Share of Profz(Loss) of associates and joint ventures accotting 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	(4,416,172)	(3.69/ 33.0)			-		
9	Other Comprehensive Income (net of tax)	(4,410,172)	(2,885,234)	(2,148,436)	(9,915,796)	(7,207,802)	(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 tai)		-	-		-		
10	Total Comprehensive Income for the period	(4,416,172)	(2,885,234)	(2,148,436)	moss men			
11	Total Profit or Loss, attributable to	133733732	(49000,471)	(4,140,430)	(9,915,796)	(7,207,802)	(21,282,108	
	Profit or loss, attributable is owners of parent			-		-		
10	Total profit or loss, attributible to non-controlling interests	-			-	-		
12	Total Comprehensive income for the period attributable to	(4,416,172)	(2,885,234)	(2,148,436)	(9915,796)	(7,297,802)	21 202 112	
_	Comprehensive income for the period attributable to owners of parent			(E. Tanjason)	122127(20)	(7,207,50(2)	(71,282,108	
	Total comprehensive income for the period attributable to owners of parent non-				-	-		
13	Details Equity Share Capital				-	-		
	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	1.00	1.00	1.00	1,00	1.00	1.00	
	Earnings perequity share				1.00	1.00	1.00	
1	Earnings per equity share for Continuing Operations	E THE TENS						
	Basic earnings (loss) per thare from continuing operations	(0.07)	(0:04)	(0.03)	(0.15)	(0.11)	(0.32)	
11	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		7.77	(5.50)	(0.10)	(0.11)	(0.32)	
	Basic carnings (loss) per share from discontinued operations			-	-	-		
	Diluted earnings (loss) per share from discontinued operations				-	-	-	
ii	Earnings per equity share			-				
	Basic carrings (loss) per share from continuing and discontinuel operations	(0.07)	400	-				
	Diluted expines (less) per sizes from continue and discontinues operations	-	(9.04)	(0.03)	(0.15)	(0.11)	(0.32)	
-	Diluted earnings (loss) per stare from continuing and discontinued operations	(0.07)	(0,04)	(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

01 37-	n 1						(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			
	(Una	(Una			(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				-	-	-			
	(Profit)(+)/Loss(-) before tax and interest from					- :	-			
	(a) Segment-A				-	-				
	(b) Segment-B					-				
	(c) Segment-C	2.19		-		-				
	(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	-	-	*	-	-				
	13) 0					-				
	(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