



**BKM**  
INDUSTRIES LIMITED

(Formerly Manaksia Industries Limited)  
CIN: L27100WB2011PLC161235

**Registered Office:**  
Bikaner Building, 3<sup>rd</sup> Floor  
8/1, Lal Bazar Street  
Kolkata – 700 001, India

Date 13.11.2019

To,

<b>The National Stock Exchange Ltd</b> Exchange Plaza, 5 <sup>th</sup> Floor Plot No. C/1, 'G' Block, Bandra – Kurla Complex, Bandra (E), <b><u>Mumbai – 400 051.</u></b> <b><u>Code - BKMINDST</u></b>	<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Fort, <b><u>Mumbai – 400 001</u></b> <b><u>Scrp Code : 539043</u></b>
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**Subject: Outcome of Board Meeting held on 13<sup>th</sup> November, 2019 in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

This is to inform you that the Board of Directors in its meeting held today i.e. 13<sup>th</sup> November, 2019 has transacted the following businesses:

1. Reviewed and approved the Standalone and Consolidated Un-audited Financial Results of the Company for the quarter and half-year ended on September 30, 2019 and have taken note of the Limited Review Report along with cash flow as issued by the Statutory Auditors on the aforesaid results and a copy of the same is enclosed as **Annexure I**.
2. Appointed Ms. Jaya Bajpai, Ms. Shipra Saha and Mr. Ganesh Chandra Das as Independent Directors of the Company with immediate effect i.e. 13th November, 2019, to fill up the vacancy caused due to resignation of Mr. Anil Kumar Saboo, Mrs. Smita Khaitan and Dr. K.K. Chaudhury, subject to the approval of the shareholders in the ensuing Annual General Meeting (AGM).

The aforesaid Director is not debarred from holding of office of Directors under provisions of Companies Act, 2013, SEBI (LODR), Regulations, 2015 or any other applicable laws.

A brief profile of Ms. Jaya Bajpai, Ms. Shipra Saha and Mr. Ganesh Chandra Das pursuant to Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 is enclosed and marked as **Annexure II**.

Further, please note that the meeting commenced at 11:15 A.M and concluded at 7:00 P.M.

Thanking You,

**For BKM Industries Limited**

*Raveena Dugar*

**Raveena Dugar**  
Company Secretary



*Encl: As above*



**LIMITED REVIEW REPORT ON QUARTERLY CONSOLIDATED UNAUDITED 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 OF  
BKM INDUSTRIES LIMITED (Formerly Known As Manaksia Industries Limited)**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of BKM Industries Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30<sup>th</sup> September, 2019 and year to date from 1<sup>st</sup> April, 2019 to 30<sup>th</sup> September, 2019 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

This Statement, which is the responsibility of the Parent's Management and approved by the Board of Directors in their meeting held on 13<sup>th</sup> November, 2019, has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under, as amended and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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.
3. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the entities as given in the **Annexure** to this review report.
5. Based on our review conducted as stated above and based on the consideration of internal financial information furnished to us by the Management referred to in paragraph 5 below, nothing has come to our attention that cause us to believe that the accompanying statement, prepared in accordance with the recognition & measurement principles laid down in Ind AS 34 specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the manner in which it is to be disclosed, or that it contains any material misstatements.







### Emphasis of Matters

We draw attention to the following notes of the financial results. Our conclusion is not modified in respect of these matters,

- a. We draw attention to the Note No.5 of the accompanying Statement of Consolidated unaudited financial results, which indicates that "as at the reporting date the management has reviewed the recoverability of trade receivables. Based on which the entity has provided for expected credit loss to the extent of non-recoverability of trade receivables in accordance with Ind AS -109 "Financial Instruments: recognition & measurement" during the quarter and half-year ended 30th Sept 2019 which is included in "Other Expenses".
- b. We draw attention to the Note No.6 of the accompanying Statement of Consolidated unaudited financial results, which states that "Due to irregularity in payment of borrowings, as at the reporting date the accounts has got NPA due to overdue of interest and principal amount. Further respective financial institutions have already initiated notice under section 13(2) of the SRFAESI Act, 2002, against which the company has responded accordingly".
- c. We draw attention to the Note No.7 of the accompanying Statement of Consolidated unaudited financial results, which states that "as at the reporting date the carrying amount of the net asset of the entity is more than its market capitalisation. This provides an indication for occurrence of impairment loss in accordance with Ind AS 36 "Impairment Loss". However, best on the formal estimates by the management the recoverable value will be exceed the carrying amount of the net assets of the group".
6. We did not review the interim financial information of 6 subsidiaries included in the Consolidated Unaudited Financial Results which have not been reviewed by their auditors, whose interim financial information reflect total revenues from operations of Rs. Nil for the quarter ended 30<sup>th</sup> September, 2019, and total profit after tax net of Rs. (15) Lakhs and total comprehensive income net of Rs. (15) Lakhs for the quarter ended 30<sup>th</sup> September, 2019 respectively, as considered in the consolidated unaudited financial results. The above figures are after giving effect to any consolidated adjustment.
7. Our review report on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For **SRB & Associates**  
Chartered Accountants  
Firm Registration: No-310009E

*Abinash Parida*

**Abinash Parida**  
(Partner)

Membership No. 309999

UDIN: 19309999AAAAASJ003



Kolkata, 13<sup>th</sup> November 2019



**ANNEXURE TO THE INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON  
QUARTERLY CONSOLIDATED UNAUDITED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
BKM INDUSTRIES LIMITED (Formerly Known As Manaksia Industries Limited)**

List of Entities included in the consolidated unaudited financial results of the BKM Industries Limited ("the Parent") for the period ended 30<sup>th</sup> September 2019 referred to in paragraph 3 of our review report dated 13<sup>th</sup> November, 2019.

**Parent**—BKM Industries Limited (formerly known as Manaksia Industries Limited)

**List of Subsidiaries**

1. Euroasian Ventures FZE.
2. Euroasian Steels LLC.
3. Glitter Agencies Private Limited.
4. Jiwanjyoti Vanijya Private Limited.
5. BK Manaksia Nigeria Limited.
6. BKM Agrotech Private Limited.





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E-mail: secretarial@bkmindustries.com, Website: www.bkmindustries.com

**Part I :: Statement of Unaudited Consolidated Financial Results**  
**for the Quarter and Half-year Ended 30th September, 2019**  
**Prepared in compliance with the Indian Accounting Standards (Ind-AS)**

(Rs.in Lakhs )

Particulars	Quarter ended			Half-year Ended		Year ended
	Sept 30,2019	June 30,2019	Sept 30,2018	Sept 30,2019	Sept 30,2018	March 31,2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I) Income</b>						
a) Revenue from operations	111	133	1,798	244	3,529	4,510
b) Other income	5	7	29	12	64	116
c) Other gains/(losses)	(24)	63	136	39	250	118
<b>Total Income</b>	<b>92</b>	<b>203</b>	<b>1,963</b>	<b>295</b>	<b>3,843</b>	<b>4,744</b>
<b>II) Expenses</b>						
a) Cost of Materials Consumed	64	65	355	129	1,000	1,569
b) Change in Inventories (increase) /decrease	12	33	134	45	181	2,589
c) Purchase of Stock In Trade	-	-	1,126	-	1,835	1,803
d) Depreciation and Amortization Expenses	97	100	103	197	201	414
e) Operating and Selling Expenses	26	26	83	52	215	377
f) Employee Benefit Expenses	45	67	288	112	582	1,126
g) Finance Cost	98	261	343	359	682	1,465
h) Other Expenses	1,130	324	371	1,454	718	1,149
<b>Total Expenses</b>	<b>1,472</b>	<b>876</b>	<b>2,803</b>	<b>2,348</b>	<b>5,414</b>	<b>10,492</b>
<b>III) Profit / (Loss) before exceptional items and tax (I-II)</b>	<b>(1,380)</b>	<b>(673)</b>	<b>(840)</b>	<b>(2,053)</b>	<b>(1,571)</b>	<b>(5,748)</b>
<b>IV) Exceptional items</b>	-	-	-	-	-	-
<b>V) Profit / (Loss) before tax (III-IV)</b>	<b>(1,380)</b>	<b>(673)</b>	<b>(840)</b>	<b>(2,053)</b>	<b>(1,571)</b>	<b>(5,748)</b>
<b>VI) Tax expense :</b>						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	(11)	(14)	(41)	(25)	(180)	(246)
c) Tax of Earlier Years	-	-	-	-	-	-
<b>Total tax expenses</b>	<b>(11)</b>	<b>(14)</b>	<b>(41)</b>	<b>(25)</b>	<b>(180)</b>	<b>(246)</b>
<b>VII) Profit (Loss) from continuing operations (V-VI)</b>	<b>(1,369)</b>	<b>(659)</b>	<b>(799)</b>	<b>(2,028)</b>	<b>(1,391)</b>	<b>(5,502)</b>
<b>Attributable to:</b>						
Shareholders of the company	(1,369)	(659)	(799)	(2,028)	(1,391)	(5,502)
Non controlling interest	-	-	-	-	-	-
<b>VIII) Profit (Loss) from dis-continued operations</b>	-	-	-	-	(57)	-
<b>Attributable to:</b>						
Shareholders of the company	-	-	-	-	(57)	-
Non controlling interest	-	-	-	-	-	-
Tax expenses of discontinued operations	-	-	-	-	-	-
Profit / (Loss) from discontinued operations (after tax)	-	-	-	-	(57)	-
<b>IX) Profit (Loss) for the period (VII+VIII)</b>	<b>(1,369)</b>	<b>(659)</b>	<b>(799)</b>	<b>(2,028)</b>	<b>(1,448)</b>	<b>(5,502)</b>
<b>X) Other Comprehensive income</b>	<b>8</b>	<b>8</b>	<b>-</b>	<b>16</b>	<b>3</b>	<b>33</b>
A. I) Items that will not be reclassified to profit or loss	12	12	-	24	5	48
II) Income tax relating to items that will not be reclassified to profit or loss	(4)	(4)	-	(8)	(2)	(15)
B. I) Items that will be reclassified to profit or loss	-	-	-	-	-	-
II) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XI) Total comprehensive income for the year, net of tax (IX+X)</b>	<b>(1,361)</b>	<b>(651)</b>	<b>(799)</b>	<b>(2,012)</b>	<b>(1,445)</b>	<b>(5,469)</b>
<b>Attributable to:</b>						
Shareholders of the company	(1,361)	(651)	(799)	(2,012)	(1,445)	(5,469)
Non controlling interest	-	-	-	-	-	-
<b>XII) Paid up Equity Share Capital ( Re.1/- per share )</b>	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>
<b>XIII) Earnings per equity share (Rs) :</b>						
Earnings per Equity Share (for continuing operations)						
(1) Basic (Rs.)	(2.09)	(1.01)	(1.22)	(3.10)	(2.12)	(8.40)
(2) Diluted (Rs.)	(2.09)	(1.01)	(1.22)	(3.10)	(2.12)	(8.40)
Earnings per Equity Share (for discontinued operations)						
(1) Basic (Rs.)	-	-	-	-	(0.09)	-
(2) Diluted (Rs.)	-	-	-	-	(0.09)	-
Earnings per Equity Share (for discontinued & continuing operations)						
(1) Basic (Rs.)	(2.09)	(1.01)	(1.22)	(3.10)	(2.21)	(8.40)
(2) Diluted (Rs.)	(2.09)	(1.01)	(1.22)	(3.10)	(2.21)	(8.40)



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**Part II :: Statement of Unaudited Consolidated Balance Sheet**  
As at 30th September, 2019

Prepared in compliance with the Indian Accounting Standards (Ind-AS)

(Rs in Lakhs)

Particulars	As at 30th-Sept-19	As at 31st-Mar-19
<b>I. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Property, Plant and Equipment	14,660	15,362
(b) Capital work-in-progress	6,331	6,453
(c) Intangible assets	24	30
(d) Intangible assets under development	-	-
(e) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Loans	10,932	11,553
(iv) Other financial assets	12	-
(f) Deferred tax assets (net)	-	-
(g) Other non-current assets	91	127
<b>2. Current assets</b>		
(a) Inventories	2,875	2,991
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	8,275	3,902
(iii) Cash & cash equivalents	200	215
(iv) Other Bank Balances	67	74
(v) Loans	490	231
(vi) Other financial assets	9	-
(c) Current Tax Assets (net)	21	20
(d) Other current assets	1,080	2,731
<b>3. Non-current assets held for disposal</b>	-	10
<b>TOTAL ASSETS</b>	<b>45,067</b>	<b>43,699</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
(a) Equity Share Capital	655	655
(b) Other Equity	14,970	17,389
<b>Limited</b>	<b>15,625</b>	<b>18,044</b>
<b>Non-controlling Interest</b>	163	163
<b>2. Liabilities</b>		
<b>(i) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	855	5,854
(ii) Trade payables	-	-
(iii) Other financial liabilities	1,094	1,371
(b) Provisions	309	509
(c) Deferred tax liabilities (net)	614	632
(d) Other non-current liabilities	-	-
<b>(ii) Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	12,164	10,123
(ii) Trade payables	10,356	5,928
(iii) Other financial liabilities	2,895	423
(b) Other current liabilities	794	608
(c) Provisions	198	44
(d) Current Tax Liabilities (net)	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>45,067</b>	<b>43,699</b>



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**Part III :: Statement of Unaudited Consolidated Cash Flows**

As at 30th September, 2019

Prepared in compliance with the Indian Accounting Standards (Ind-AS)

(Rs in Lakhs )

Particulars	As at 30th-Sept-19	As at 30th-Sept-18
<b>A. Operating Activities</b>		
Profit/(loss) before tax from continuing operations	(2,053)	(1,571)
Profit/(loss) before tax from discontinuing operations	-	(57)
<b>Profit before tax</b>	<b>(2,053)</b>	<b>(1,628)</b>
<b>Adjustments for:</b>		
Depreciation on Property, Plant and Equipment	191	195
Amortisation of intangible assets	6	6
Finance Cost (including fair value changes in financial instruments)	359	682
Net foreign exchange differences	264	(124)
Interest Income (including fair value changes in financial instruments)	(12)	(64)
Dividend Income	-	-
Provision for Gratuity	24	5
(Profit)/Loss on sales of Property, Plant and Equipment	-	(1)
Net (Gain)/Loss on remeasurement of Financial Assets carried FVTPL	10	-
<b>Operating profit / (loss) before working capital changes</b>	<b>(1,211)</b>	<b>(929)</b>
<b>Working capital adjustments:</b>		
Decrease/(Increase) in Trade receivables	(4,373)	(4,396)
Decrease/(Increase) in Loans	362	(1,497)
Decrease/(Increase) in Inventories	116	436
Decrease/(Increase) in Other financial assets	(14)	79
Decrease/(Increase) in Other current assets	1,612	(824)
(Decrease)/Increase in Trade payables	4,428	8,505
(Decrease)/Increase in Other financial liability	2,057	1,990
(Decrease)/Increase in Other current liability	186	(5,021)
(Decrease)/Increase in Provisions	(46)	(20)
	<b>3,117</b>	<b>(1,677)</b>
Income taxes paid	(1)	(2)
<b>NET CASH INFLOW (OUTFLOW) FROM OPERATING ACTIVITIES (A)</b>	<b>3,116</b>	<b>(1,679)</b>
<b>B. Investing Activities</b>		
Purchase of Property, Plant and Equipment	-	(218)
Purchase of Intangible Assets	-	-
Changes in Capital Work In Progress	-	(166)
Other non-current assets	36	(786)
Sale of Property, Plant and Equipment	-	2
(Purchase)/Sale of Investments	-	-
Interest received (finance income)	12	64
Dividend received	-	-
<b>NET CASH INFLOW (OUTFLOW) FROM INVESTING ACTIVITIES (B)</b>	<b>48</b>	<b>(1,104)</b>
<b>C. Financing Activities</b>		
Proceeds from issue of equity shares	-	-
Interest paid	(221)	(712)
Proceeds/(Repayment) from borrowings	(2,958)	3,589
Dividends paid including Dividend Distribution Tax	-	-
<b>NET CASH INFLOW (OUTFLOW) FROM FINANCING ACTIVITIES (C)</b>	<b>(3,179)</b>	<b>2,877</b>
<b>Net increase (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(15)</b>	<b>94</b>
Cash and cash equivalents at the beginning of the year	215	117
<b>Cash and cash equivalents at year end</b>	<b>200</b>	<b>211</b>





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**Part IV :: Statement of Unaudited Consolidated Segment Information**  
**for the Quarter and Half-year Ended 30th September, 2019**  
**Prepared in compliance with the Indian Accounting Standards (Ind-AS)**

(Rs.in Lakhs )

Particulars	Quarter ended			Half-year Ended		Year ended
	Sept 30,2019	June 30,2019	Sept 30,2018	Sept 30,2019	Sept 30,2018	March 31,2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I) Segment Revenue (Net of Taxes)</b>						
Manufacturing	104	97	670	201	1,676	2,689
Trading and Services related thereto	7	36	1,128	43	1,853	1,821
Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>111</b>	<b>133</b>	<b>1,798</b>	<b>244</b>	<b>3,529</b>	<b>4,510</b>
Less : Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>111</b>	<b>133</b>	<b>1,798</b>	<b>244</b>	<b>3,529</b>	<b>4,510</b>
<b>II) Segment Results</b>						
Segment Results (Profit+)/Loss(-) before Interest & Tax):						
Manufacturing	(114)	(113)	(155)	(227)	(260)	(3,302)
Trading and Services related thereto	(40)	(36)	(41)	(76)	(56)	(91)
Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>(154)</b>	<b>(149)</b>	<b>(196)</b>	<b>(303)</b>	<b>(316)</b>	<b>(3,393)</b>
Less : Interest Expenses	98	261	343	359	682	1,465
Less : Other un-allocable expenditure net off	1,128	263	301	1,391	573	890
Less : un-allocable income	-	-	-	-	-	-
<b>Total Profit / (Loss) before Tax</b>	<b>(1,380)</b>	<b>(673)</b>	<b>(840)</b>	<b>(2,053)</b>	<b>(1,571)</b>	<b>(5,748)</b>
<b>III) Segment Assets</b>						
Manufacturing	22,790	21,903	13,471	22,790	13,471	17,572
Trading and Services related thereto	16,880	18,891	34,023	16,880	34,023	16,668
Investments,Unallocable and Projects in Progress	5,397	4,272	6,954	5,397	6,954	9,459
<b>Total</b>	<b>45,067</b>	<b>45,066</b>	<b>54,448</b>	<b>45,067</b>	<b>54,448</b>	<b>43,699</b>
<b>IV) Segment Liabilities</b>						
Manufacturing	10,491	10,303	14,204	10,491	14,204	10,216
Trading and Services related thereto	13,835	12,129	7,753	13,835	7,753	9,376
Investments,Unallocable and Projects in Progress	4,953	5,749	9,139	4,953	9,139	5,900
<b>Total</b>	<b>29,279</b>	<b>28,181</b>	<b>31,096</b>	<b>29,279</b>	<b>31,096</b>	<b>25,492</b>





**Part V :: Selected Explanatory Notes to the Consolidated Statement of Financial Results  
for the Quarter and Half-year Ended 30th September, 2019**

- 1 The above consolidated financial results of the Company for the quarter and half-year ended 30th September, 2019 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company in their respective meetings held on 13th November, 2019. The Statutory Auditors have carried out Limited Review of figures of the quarter and half-year ended 30th September, 2019. These results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 The format for quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified 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.
- 3 EPS is not annualized for the quarter and half-year ended 30th September, 2019.
- 4 The group has outstanding statutory dues with regards to Goods and Services Tax (GST), Tax Deducted at Source and Income Tax.
- 5 As at the reporting date the group has reviewed the recoverability of trade receivables. Based on which the group has provided for expected credit loss to the extent of non-recoverability of trade receivables in accordance with Ind AS -109 "Financial Instruments: recognition & measurement" during the quarter and half-year ended 30th September, 2019 which is included in "Other Expenses".

- 6 Due to irregularity in payment of Borrowings, as at the reporting date the accounts in the following financial institutions have got NPA due to overdue of interest and principal amount.

Name of the Banks	Nature of Account	Date of Overdue Started	Amount Overdue(In lakhs)
State Bank of India	Cash Credit	20.09.2018	3,277
ICICI Bank Limited	Term Loan	22.09.2018	1,056
ICICI Bank Limited	Cash Credit	31.10.2018	196
IDBI Bank Limited	Cash Credit	23.10.2018	1,103
Allahabad Bank	Cash Credit	30.09.2018	2,307
Bank of Baroda	Cash Credit	01.07.2019	618
Indiabulls Housing Finance	Term Loan	01.04.2019	1,946
<b>Total</b>			<b>10,503</b>

Further above mentioned financial institutions have already initiated notice under section 13(2) of the SRFAESI Act, 2002, against which the group has responded accordingly.

- 7 As at the reporting date the carrying amount of the net assets of the group is more than its market capitalisation. This provides an indication for occurrence of Impairment Loss in accordance with Ind-AS 36 "Impairment loss". However, based on the formal estimates by the group the recoverable value will exceed the carrying amount of the net assets of the group. Hence, no impairment loss recognized in the results as disclosed above.
- 8 The group is engaged in the manufacture of Packaging & Other Engineering Products, Marine Business, Steel Business and trading activities.
- 9 The Property, Plant and Equipment in above consolidated balance sheet as at 30th September, 2019 includes lease-hold land to the extent of Rs.30 Lakhs.
- 10 Comparative figures have been rearranged / regrouped wherever necessary.
- 11 Consolidated Financial Results of the group for the quarter and half-year ended 30th September, 2019 are available at the Company's website www.bkmindustries.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

**On Behalf of the Board of Directors  
For BKM Industries Limited  
(Formerly Manaksia Industries Limited)**

  
**Navneet Manaksia**  
(Whole-time Director)  
**DIN - 00438612**

**Date : 13th November 2019**  
**Place: Kolkata**





**LIMITED REVIEW REPORT ON QUARTERLY STANDALONE UNAUDITED 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 OF  
BKM INDUSTRIES LIMITED (Formerly Known As Manaksia Industries Limited)**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of BKM Industries Limited ("the Company"), for the quarter ended 30<sup>th</sup> September, 2019 and year to date from 1<sup>st</sup> April, 2019 to 30<sup>th</sup> September, 2019 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 13<sup>th</sup> November, 2019, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under, as amended and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (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.
3. Based on our review conducted as stated above, nothing has come to our attention that cause us to believe that the accompanying statement, prepared in accordance with the recognition & measurement principles laid down in Ind AS 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatements.

**Emphasis of Matters**

We draw attention to the following notes of the financial results. Our conclusion is not modified in respect of these matters,

- a. We draw attention to the Note No.5 of the accompanying Statement of Standalone unaudited financial results, which indicates that "as at the reporting date the management has reviewed the recoverability of trade receivables. Based on which the entity has provided for expected credit loss to the extent of non-recoverability of trade receivables in accordance with Ind AS -109 "Financial Instruments: recognition & measurement" during the quarter and half-year ended 30<sup>th</sup> Sept 2019 which is included in "Other Expenses" .
- b. We draw attention to the Note No.6 of the accompanying Statement of Standalone unaudited financial results, which states that "Due to irregularity in payment of borrowings, as at the







## SRB & Associates

### CHARTERED ACCOUNTANTS

reporting date the accounts has got NPA due to overdue of interest and principal amount. Further respective financial institutions have already initiated notice under section 13(2) of the SRFAESI Act, 2002, against which the company has responded accordingly”.

- c. We draw attention to the Note No.7 of the accompanying Statement of Standalone unaudited financial results, which states that “as at the reporting date the carrying amount of the net asset of the entity is more than its market capitalisation on standalone basis. This provides an indication for occurrence of impairment loss in accordance with Ind AS 36 “Impairment Loss”. However, best on the formal estimates by the management the recoverable value will be exceed the carrying amount of the net assets of the company”.

For **SRB & Associates**  
Chartered Accountants  
Firm Registration: No-310009E

*Abinash Parida*

**Abinash Parida**  
(Partner)

Membership No. 309999

UDIN: 19309999AAAAAS4003



Kolkata, 13<sup>th</sup> November 2019

**BKM INDUSTRIES LIMITED**  
(Formerly Manaksia Industries Limited)  
CIN: L27100WB2011PLC161235

Registered office : Bikaner Building, 3rd Floor, 8/1, Lal Bazar Street, Kolkata - 700 001  
E-mail: secretarial@bkmindustries.com, Website: www.bkmindustries.com

**Part VI :: Statement of Unaudited Standalone Financial Results**  
**for the Quarter and Half-year Ended 30th September, 2019**  
Prepared in compliance with the Indian Accounting Standards (Ind-AS)

(Rs.in Lakhs )

Particulars	Quarter ended			Half-year Ended		Year ended
	Sept 30,2019	June 30,2019	Sept 30,2018	Sept 30,2019	Sept 30,2018	March 31,2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I) Income</b>						
a) Revenue from operations	111	133	1,178	244	2,908	3,923
b) Other income	5	5	32	10	72	111
c) Other gains/(losses)	(24)	63	136	39	250	118
<b>Total Income</b>	<b>92</b>	<b>201</b>	<b>1,346</b>	<b>293</b>	<b>3,230</b>	<b>4,152</b>
<b>II) Expenses</b>						
a) Cost of Materials Consumed	64	65	356	129	1,001	1,569
b) Change in Inventories (increase) /decrease	7	2	128	9	174	2,828
c) Purchase of Stock In Trade	-	-	543	-	1,251	1,251
d) Depreciation and Amortization Expenses	85	88	91	173	177	366
e) Operating and Selling Expenses	27	26	83	53	215	377
f) Employee Benefit Expenses	46	64	255	110	521	1,062
g) Finance Cost	97	261	344	358	672	1,455
h) Other Expenses	1,132	318	359	1,450	664	1,132
<b>Total Expenses</b>	<b>1,458</b>	<b>824</b>	<b>2,159</b>	<b>2,282</b>	<b>4,675</b>	<b>10,040</b>
<b>III) Profit / (Loss) before exceptional items and tax (I-II)</b>	<b>(1,366)</b>	<b>(623)</b>	<b>(813)</b>	<b>(1,989)</b>	<b>(1,445)</b>	<b>(5,888)</b>
<b>IV) Exceptional items</b>	-	-	-	-	-	-
<b>V) Profit / (Loss) before tax (III-IV)</b>	<b>(1,366)</b>	<b>(623)</b>	<b>(813)</b>	<b>(1,989)</b>	<b>(1,445)</b>	<b>(5,888)</b>
<b>VI) Tax expense :</b>						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	(12)	(13)	(41)	(25)	(180)	(246)
c) Tax of Earlier Years	-	-	-	-	-	-
<b>Total tax expenses</b>	<b>(12)</b>	<b>(13)</b>	<b>(41)</b>	<b>(25)</b>	<b>(180)</b>	<b>(246)</b>
<b>VII) Profit (Loss) from continuing operations (V-VI)</b>	<b>(1,354)</b>	<b>(610)</b>	<b>(772)</b>	<b>(1,964)</b>	<b>(1,265)</b>	<b>(5,642)</b>
<b>VIII) Profit / (Loss) from discontinued operations</b>	-	-	-	-	(57)	-
Tax expenses of discontinued operations	-	-	-	-	-	-
Profit / (Loss) from discontinued operations (after tax)	-	-	-	-	(57)	-
<b>IX) Profit (Loss) for the period</b>	<b>(1,354)</b>	<b>(610)</b>	<b>(772)</b>	<b>(1,964)</b>	<b>(1,322)</b>	<b>(5,642)</b>
<b>X) Other Comprehensive income</b>	<b>8</b>	<b>8</b>	<b>-</b>	<b>16</b>	<b>3</b>	<b>33</b>
A. I) Items that will not be reclassified to profit or loss	12	12	-	24	5	48
II) Income tax relating to items that will not be reclassified to profit or loss	(4)	(4)	-	(8)	(2)	(15)
B. I) Items that will be reclassified to profit or loss	-	-	-	-	-	-
II) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XI) Total comprehensive income for the year, net of tax (IX+X)</b>	<b>(1,346)</b>	<b>(602)</b>	<b>(772)</b>	<b>(1,948)</b>	<b>(1,319)</b>	<b>(5,609)</b>
<b>XII) Paid up Equity Share Capital ( Re.1/- per share )</b>	655	655	655	655	655	655
<b>XIII) Earnings per Equity Share :</b>						
Earnings per Equity Share (for continuing operations)						
(1) Basic (Rs.)	(2.07)	(0.93)	(1.18)	(3.00)	(1.93)	(8.61)
(2) Diluted (Rs.)	(2.07)	(0.93)	(1.18)	(3.00)	(1.93)	(8.61)
Earnings per Equity Share (for discontinued operations)						
(1) Basic (Rs.)	-	-	-	-	(0.09)	-
(2) Diluted (Rs.)	-	-	-	-	(0.09)	-
Earnings per Equity Share (for discontinued & continuing operations)						
(1) Basic (Rs.)	(2.07)	(0.93)	(1.18)	(3.00)	(2.02)	(8.61)
(2) Diluted (Rs.)	(2.07)	(0.93)	(1.18)	(3.00)	(2.02)	(8.61)





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Part VII :: Statement of Unaudited Standalone Balance Sheet

As at 30th September, 2019

Prepared in compliance with the Indian Accounting Standards (Ind-AS)

(Rs in Lakhs)

Particulars	As at 30th-Sept-19	As at 31st-Mar-19
<b>I. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Property, Plant and Equipment	5,061	5,218
(b) Capital work-in-progress	344	344
(c) Intangible assets	20	25
(d) Intangible assets under development	-	-
(e) Financial Assets		
(i) Investments	4,320	4,320
(ii) Trade receivables	-	-
(iii) Loans	204	197
(iv) Other financial assets	12	12
(f) Deferred tax assets (net)	-	-
(g) Other non-current assets	1,013	1,030
<b>2. Current assets</b>		
(a) Inventories	2,345	2,418
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	5,716	6,723
(iii) Cash & cash equivalents	147	167
(iv) Other Bank Balances	67	67
(v) Loans	323	334
(vi) Other financial assets	-	-
(c) Current Tax Assets (net)	21	20
(d) Other current assets	956	889
<b>3. Non-current assets held for disposal</b>	-	10
<b>TOTAL ASSETS</b>	<b>20,549</b>	<b>21,774</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
(a) Equity Share Capital	655	655
(b) Other Equity	4,285	6,232
<b>2. Liabilities</b>		
<b>(i) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	769	2,521
(ii) Trade payables	-	-
(iii) Other financial liabilities	35	35
(b) Provisions	309	509
(c) Deferred tax liabilities (net)	614	632
(d) Other non-current liabilities	-	-
<b>(ii) Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	12,197	10,123
(ii) Trade payables	290	11
(iii) Other financial liabilities	425	422
(b) Other current liabilities	776	590
(c) Provisions	194	44
(d) Current Tax Liabilities (net)	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>20,549</b>	<b>21,774</b>



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**Part VIII :: Statement of Unaudited Standalone Cash Flows**  
As at 30th September, 2019

Prepared in compliance with the Indian Accounting Standards (Ind-AS)

(Rs in Lakhs )

Particulars	As at 30th-Sept-19	As at 30th-Sept-18
<b>A. Operating Activities</b>		
Profit/(loss) before tax from continuing operations	(1,989)	(1,445)
Profit/(loss) before tax from discontinuing operations	-	(57)
<b>Profit before tax</b>	<b>(1,989)</b>	<b>(1,502)</b>
<b>Adjustments for:</b>		
Depreciation on Property, Plant and Equipment	167	171
Amortisation of intangible assets	5	6
Finance Cost (including fair value changes in financial instruments)	358	672
Net foreign exchange differences	(39)	(249)
Interest Income (including fair value changes in financial instruments)	(10)	(72)
Dividend Income	-	-
Provision for Gratuity	24	5
(Profit)/Loss on sales of Property, Plant and Equipment	-	(1)
Net (Gain)/Loss on remeasurement of Financial Assets carried FVTPL	17	25
<b>Operating profit / (loss) before working capital changes</b>	<b>(1,467)</b>	<b>(945)</b>
<b>Working capital adjustments:</b>		
Decrease/(Increase) in Trade receivables	1,007	(523)
Decrease/(Increase) in Loans	4	(1,186)
Decrease/(Increase) in Inventories	73	418
Decrease/(Increase) in Other financial assets	-	103
Decrease/(Increase) in Other current assets	(45)	(237)
(Decrease)/Increase in Trade payables	279	(164)
(Decrease)/Increase in Other financial liability	(134)	(394)
(Decrease)/Increase in Other current liability	186	471
(Decrease)/Increase in Provisions	(50)	21
	<b>(147)</b>	<b>(2,436)</b>
Income taxes paid	(1)	(2)
<b>NET CASH INFLOW (OUTFLOW) FROM OPERATING ACTIVITIES (A)</b>	<b>(148)</b>	<b>(2,438)</b>
<b>B. Investing Activities</b>		
Purchase of Property, Plant and Equipment	-	(218)
Purchase of Intangible Assets	-	-
Changes in Capital Work In Progress	-	(166)
Other non-current assets	17	24
Sale of Property, Plant and Equipment	-	2
(Purchase)/Sale of Investments	-	(1)
Interest received (finance income)	10	72
Dividend received	-	-
<b>NET CASH INFLOW (OUTFLOW) FROM INVESTING ACTIVITIES (B)</b>	<b>27</b>	<b>(287)</b>
<b>C. Financing Activities</b>		
Proceeds from issue of equity shares	-	-
Interest paid	(221)	(712)
Proceeds/(Repayment) from borrowings	322	3,544
Dividends paid including Dividend Distribution Tax	-	-
<b>NET CASH INFLOW (OUTFLOW) FROM FINANCING ACTIVITIES (C)</b>	<b>101</b>	<b>2,832</b>
<b>Net increase (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(20)</b>	<b>107</b>
Cash and cash equivalents at the beginning of the year	167	53
<b>Cash and cash equivalents at year end</b>	<b>147</b>	<b>160</b>





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E-mail: secretarial@bkminidustries.com, Website: www.bkminidustries.com

**Part IX :: Statement of Unaudited Standalone Segment Information**  
for the Quarter and Half-year Ended 30th September, 2019  
Prepared in compliance with the Indian Accounting Standards (Ind-AS)

(Rs.in Lakhs )

Particulars	Quarter ended			Half-year Ended		Year ended
	Sept 30,2019	June 30,2019	Sept 30,2018	Sept 30,2019	Sept 30,2018	March 31,2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I) Segment Revenue (Net of Taxes)</b>						
Manufacturing	104	97	670	201	1,676	2,689
Trading and Services related thereto	7	36	508	43	1,232	1,234
Others-Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>111</b>	<b>133</b>	<b>1,178</b>	<b>244</b>	<b>2,908</b>	<b>3,923</b>
Less : Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>111</b>	<b>133</b>	<b>1,178</b>	<b>244</b>	<b>2,908</b>	<b>3,923</b>
<b>II) Segment Results</b>						
Segment Results (Profit+)/Loss(-) before Interest & Tax :						
Manufacturing	(137)	(63)	(154)	(200)	(259)	(3,528)
Trading and Services related thereto	(4)	(36)	(2)	(40)	(17)	(23)
Others-Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>(141)</b>	<b>(99)</b>	<b>(156)</b>	<b>(240)</b>	<b>(276)</b>	<b>(3,551)</b>
Less : Interest Expenses	97	261	344	358	672	1,455
Less : Other un-allocable expenditure net off	1,128	263	313	1,391	497	882
Less : un-allocable income	-	-	-	-	-	-
<b>Total Profit / (Loss) before Tax</b>	<b>(1,366)</b>	<b>(623)</b>	<b>(813)</b>	<b>(1,989)</b>	<b>(1,445)</b>	<b>(5,888)</b>
<b>III) Segment Assets</b>						
Manufacturing	13,656	13,663	10,839	13,656	10,839	12,523
Trading and Services related thereto	5,864	5,861	7,084	5,864	7,084	5,861
Investments,Unallocable and Projects in Progress	1,029	2,209	7,827	1,029	7,827	3,390
<b>Total</b>	<b>20,549</b>	<b>21,733</b>	<b>25,750</b>	<b>20,549</b>	<b>25,750</b>	<b>21,774</b>
<b>IV) Segment Liabilities</b>						
Manufacturing	10,928	10,664	5,163	10,928	5,163	10,014
Trading and Services related thereto	4,295	4,295	5,513	4,295	5,513	4,295
Investments,Unallocable and Projects in Progress	386	487	3,896	386	3,896	578
<b>Total</b>	<b>15,609</b>	<b>15,446</b>	<b>14,572</b>	<b>15,609</b>	<b>14,572</b>	<b>14,887</b>



**Part X :: Selected Explanatory Notes to the Standalone Statement of Financial Results  
for the Quarter and Half-year Ended 30th September, 2019**

- 1 The above standalone financial results of the Company for the quarter and half-year ended 30th September, 2019 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company in their respective meetings held on 13th November, 2019. The Statutory Auditors have carried out Limited Review of figures of the quarter and half-year ended 30th September, 2019. These results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 The format for quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified 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.
- 3 EPS is not annualized for the quarter and half-year ended 30th September, 2019.
- 4 The company has outstanding statutory dues with regards to Goods and Services Tax (GST), Tax Deducted at Source and Income Tax.
- 5 As at the reporting date the management has reviewed the recoverability of trade receivables. Based on which the entity has provided for expected credit loss to the extent of non-recoverability of trade receivables in accordance with Ind AS -109 "Financial Instruments: recognition & measurement" during the quarter and half-year ended 30th September, 2019 which is included in "Other Expenses".

- 6 Due to irregularity in payment of Borrowings, as at the reporting date the accounts in the following financial institutions have got NPA due to overdue of interest and principal amount.

Name of the Banks	Nature of Account	Date of Overdue Started	Amount Overdue(In lakhs)
State Bank of India	Cash Credit	20.09.2018	3,277
ICICI Bank Limited	Term Loan	22.09.2018	1,056
ICICI Bank Limited	Cash Credit	31.10.2018	196
IDBI Bank Limited	Cash Credit	23.10.2018	1,103
Allahabad Bank	Cash Credit	30.09.2018	2,307
Bank of Baroda	Cash Credit	01.07.2019	618
Indiabulls Housing Finance	Term Loan	01.04.2019	1,946
<b>Total</b>			<b>10,503</b>

Further above mentioned financial institutions have already initiated notice under section 13(2) of the SRFAESI Act, 2002, against which the entity has responded accordingly.

- 7 As at the reporting date the carrying amount of the net assets of the entity is more than its market capitalisation on standalone basis. This provides an indication for occurrence of Impairment Loss in accordance with Ind-AS 36 "Impairment loss". However, based on the formal estimates by the management the recoverable value will exceed the carrying amount of the net assets of the company. Hence, no impairment loss recognized in the results as disclosed above.
- 8 The company is engaged in the manufacture of Packaging & Other Engineering Products, Marine Business, Steel Business and trading activities.
- 9 The Property, Plant and Equipment in above standalone balance sheet as at 30th September, 2019 includes lease-hold land to the extent of Rs.30 Lakhs.
- 10 Comparative figures have been rearranged / regrouped wherever necessary.
- 11 Standalone Financial Results of the Company for the quarter ended 30th September, 2019 are available at the Company's website www.bkmindustries.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

**On Behalf of the Board of Directors  
For BKM Industries Limited  
(Formerly Manaksia Industries Limited)**

  
**Navneet Manaksia**  
(Whole-time Director)  
DIN - 00438612

**Date :** 13th November 2019  
**Place:** Kolkata





**Brief Profile of Ms Jaya Bajpai is as follows:**

- 1) **Name:** Ms. Jaya Bajpai
- 2) **Father's / ~~Husband's name~~:** Mr. Umesh Kumar Bajpai
- 3) **Occupation:** Professional
- 4) **Date of Birth:** 15<sup>th</sup> November, 1992
- 5) **Educational Qualification:**

Sl.No.	Qualification	University/ Name of Institute
1.	B.B.A.–Shri Shikshayatan College	Calcutta University
2.	Company Secretary	The Institute of Company Secretaries of India, New Delhi

- 6) **Experience:** 2.5 years post qualification
- 7) **Expertise in Functional Area:** Company Law Matters / SEBI, etc.

**Inter se relationship with other Directors:**

No relationship with other Directors of the Company i.e. BKM Industries Limited.

**Brief Profile of Ms. Shipra Saha, CS:**

**Name:** Ms. Shipra Saha

**Date of Birth:** 28.09.1992

**Educational Qualification:**

1. B.Com from North Bengal University
2. Company Secretary from The Institute of Company Secretaries of India

**Work Profile as CS :**

Ms. Shipra Saha is presently being appointed as Company Secretary & Compliance Officer of the Company. She will be responsible for the Company Law & SEBI related matters and secretarial compliances of the Company and other related works.

**Past Experience:**

She is having over 2 year of post qualification experience in Secretarial matters, Corporate Laws, etc.



**Brief Profile of Mr. Ganesh Chandra Das is as follows:**

- 1) **Name:** Mr. Ganesh Chandra
- 2) **Father's / ~~Husband's name~~:** Mr. Nikunja Behari Das
- 3) **Occupation:** Lawyer
- 4) **Date of Birth:** 3<sup>rd</sup> September, 1944
- 5) **Educational Qualification:** M.A., LLB
- 6) **Experience:** Over 30 years post qualification worked in High Court Independently as
- 7) **Expertise in Functional Area:** Company Law Matters / SEBI cases, Civil Cases, etc.

**Inter se relationship with other Directors:**

No relationship with other Directors of the Company i.e. BKM Industries Limited.