BKM INDUSTRIES LIMITED

Registered Office:
Commerce House', 2A, G.C. Avenue, Room No. 11, 2nd floor, Kolkata-700013, India.
CIN: L27100WB2011PLC161235

Ref. No.: BKM/2026/10/30
Date: 31/10/2026

To

BSE Limited **P. J. Towers, Dalal Street,** **Fort, Mumbai – 400 001.** **BSE Scrip Code: 539043**	**National Stock Exchange of India Limited** **Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051.** **NSE Scrip Code: BKMINDST**

Subject: Submission of Consolidated Unaudited Financial Results for the quarter & half year ended September 30, 2026

Ref.: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Consolidated Unaudited Financial Results of the Company for the quarter & half year ended September 30, 2026, as approved by the Board of Directors of the Company at its meeting commenced on Friday 30th October 2026 and Concluded on today, i.e. Saturday, October 31, 2026.

The aforesaid Consolidated Unaudited Financial Results are accompanied by the Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended September 30, 2026.

The same is being submitted for your information and records.

Thanking you,

Yours faithfully,
For BKM Industries Limited

Amit Singh
(Whole Time Director)
DIN: 11003471
Encl.: As above

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
BKM Industries Limited

Review Report on the Consolidated Unaudited Financial Results

Introduction

We have reviewed the accompanying statement of unaudited consolidated financial results of BKM Industries Limited (hereinafter referred to as the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30th September, 2026 and year to date results for the period from 1st April, 2026 to 30th September, 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

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 the Standards on Auditing specified under Section 143(10) of the Act 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities:

a) BKM Industries Limited – Holding Company
b) Euroasian Venture FZE – Subsidiary

Conclusion

Based on our review conducted and procedures performed as stated 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Prabhat & Co.
Chartered Accountants
(FRN:- 010458C)

CA Prabhat Kumar Sekseria

Partner
Membership Number: - 400091
Peer Review No - 19370

Place: - Jamshedpur
Date:- 31st October, 2026
UDIN:- 26400091HYMQLP3253

Notes:

1. The consolidated un-audited financial results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.

2. The Company is dealing in manufacture of Packaging and Engineering Products.

3. The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 31.10.2026

4. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

5. The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the half year ended 30th September, 2026 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified report on the above results.

6. Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

7. The results for the half year ended September 30, 2026 are available on the BSE Limited (URL:www.bseindia.com/corporates)/ the National Stock Exchange of India Limited (URL: www.nseindia.com/corporates)/ the Calcutta Stock Exchange Limited (URL: www.cselsiting.com) and on the Company's website (URL: www.bkmindustries.in).

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2026
PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (IND-AS)

Statement of Consolidated Un-audited Financial Results for the Quarter and half year ended 30th September, 2026

(in Lakhs)

Particulars	3 months ended on 30.09.2026 (Unaudited)	Preceeding 3 months 30.06.2026 (Unaudited)	Corresponding 3 months ended in the previous year on 30.09.2025 (Unaudited)	Year to date for the current period 30.09.2026 (Unaudited)	Year to date in previous year 30.09.2025 (Unaudited)	Previous Year 31.03.2026 (Audited)
Income from Operations						
Revenue from operations	283.60	68.91	-	352.51	-	67.19
Other income	0.32	0.31	0.30	0.63	0.49	1.84
Total income from operations (net)	283.92	**69.22**	**0.30**	**353.14**	**0.49**	**69.03**
Expenses						
Cost of Material Consumed	67.38	77.82	-	145.20	-	80.83
Purchases of Stock-in-Trade	118.03	13.94	-	131.97	-	-
Changes in inventories of finished goods and work-in-progress	(38.80)	60.92	-	22.12	-	(16.66)
Employee benefits expense	39.77	35.25	9.06	75.01	13.66	69.45
Finance costs	67.62	57.22	41.47	124.84	73.97	168.15
Depreciation and amortisation expense	152.97	157.42	16.17	310.39	33.30	69.97
Other expenses	91.66	69.38	11.13	161.04	37.43	113.87
Total expenses	**498.63**	**471.95**	**77.83**	**970.57**	**158.36**	**485.61**
Profit before exceptional items and tax (1-2)	**(214.71)**	**(402.74)**	**(77.53)**	**(617.44)**	**(157.87)**	**(416.58)**
Exceptional items	-	-	-	-	-	-
Profit before tax (3-4)	**(214.71)**	**(402.74)**	**(77.53)**	**(617.44)**	**(157.87)**	**(416.58)**
Tax expense						
Current Taxes	-	-	-	-	-	-
Deffered Tax	(35.70)	(36.81)	-	(72.50)	-	891.79
Income Tax of Earlier Years	-	-	-	-	-	-
Total Tax Expenses	**(35.70)**	**(36.81)**	**-**	**(72.50)**	**-**	**891.79**
Total Profit (Loss) for Period	**(179.01)**	**(365.93)**	**(77.53)**	**(544.93)**	**(157.87)**	**(1,308.37)**
Other Comprehensive Income (net of tax)						
Items that will not be reclassified to profit or loss	-	-	-	-	-	**4,498.75**
Impact of tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income (net of tax)	-	-	-	-	-	4,498.75
Total Comprehensive Income for the period						
Total Profit or Loss, attributable to	**(179.01)**	**(365.93)**	**(77.53)**	**(544.93)**	**(157.87)**	**3,190.38**
Profit or loss, attributable to owners of parent	**(179.01)**	**(365.93)**	**(77.53)**	**(544.93)**	**(157.87)**	**(1,308.37)**
Total profit or loss, attributable to non-controlling interests	-	-	-	-		-
Total Comprehensive income for the period attributable to						
Comprehensive income for the period attributable to owners of parent	**(179.01)**	**(365.93)**	**(77.53)**	**(544.93)**	**(157.87)**	**3,190.38**
Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
Details Equity Share Capital						
Paid-up equity share capital	212.35	212.35	12.35	212.35	12.35	212.35
Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
Earnings per equity share						
Basic earnings (loss) per share from continuing and discontinued operations	(0.84)	(1.72)	(6.28)	(2.57)	(12.78)	(38.80)
Diluted earnings (loss) per share from continuing and discontinued operations	(0.84)	(1.72)	(6.28)	(2.57)	(12.78)	(38.80)

Notes:

1 The standalone un-audited financial results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.

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(Rs. in Lakhs)

STATEMENT OF CONSOLIDATED ASSETS AND LIABLITIES AS AT 30TH SEPTEMBER, 2026

Particulars	As at 30.09.2026 Un-Audited	As at 30.09.2025 Un-Audited	As at 31.03.2026 Audited
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	4,946.19	651.28	5,244.49
(b) Capital work-in-progress	-	43.74	-
(c) lnvestment Property	-	-	-
(d) Goodwill	-	-	-
(e) Other Intangible assets	-	-	-
(f) Intangible assets under development	-	-	-
(g) Biological Assets other than bearer plants	-	-	-
(h) Financial Assets	-	-	-
(i) Investments	-	-	-
(ii) Trade receivables	-	-	-
(iii) Loans	13.91	-	8.06
(i) Deferred tax assets (net)	-	1.82	-
(j) Other non-current assets	-	-	-
	4,960.10	**696.84**	**5,252.55**
Current assets			
(a) Inventories	172.30	-	42.23
(b) Financial Assets	-	-	-
(i) Investments	-	-	-
(ii) Trade receivables	135.71	32.69	49.84
(iii) Cash and cash equivalents	154.14	1.49	1.73
(iv) Bank balances other than(iii) above	-	-	-
(v) Loans	20.90	27.36	47.65
(vi) Others (to be specified)	-	-	-
(c) Current Tax Assets (Net)	4.23	14.22	0.08
(d) Other cufrent assets	173.89	77.81	80.80
(e) Non Current Assets Held for Sale	60.24	69.49	60.24
	721.41	**223.06**	**282.56**
Total Assets	**5,681.51**	**919.90**	**5,535.11**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	**212.35**	12.35	212.35
(b) Other Equity	**1,960.36**	(842.97)	2,505.30
	2,172.71	**(830.62)**	**2,717.65**
LIABILITIES			
(a) Financial Liabilities	-	-	-
(i) Borrowings	-	-	-
(ii) Trade payables	-	-	-
(iii)Other financial liabilities (other than those specified in item (b), to be specified)	-	-	-
(b) Provisions	-	-	-
(c) Deferred tax liabilities (Net)	**817.47**	-	889.97
(d) Other non-current liabilities	-	-	-
	817.47	**-**	**889.97**
Current liabilities			
(a) Financial Liabilities	-	-	-
(i) Borrowings	**2,562.94**	1,729.09	1,845.82
(ii) Trade payables	**94.09**	-	52.61
(iii) Other financial liabilities (other than those specified in item (c)	-	-	-
(b) Other current liabilities	**26.57**	21.42	29.06
(c) Provisions	-	-	-
(d) Current Tax Liabilities (Net)	**7.72**	-	-
	2,691.32	**1,750.52**	**1,927.49**
Total Equity and Liabilities	**5,681.50**	**919.90**	**5,535.11**

For Prabhat & Co
Chartered Accountant
F R N -010458C

For and on behalf of the Board

For and on behalf of the Board

CA Prabhat Kumar Sekseria
Partner
(Membership No- 400091)
Peer Review No. 19370

AMIT SINGH
Whole-time director
(DIN- 11003471)

DAYAAN HABIB FAROOQUI
Whole-time director
(DIN- 10489051)

Place : Kolkata
Date : 31.10.2026
UDIN : 26400091HYMQLP3253

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs in Lakhs)

Particulars	Quarter Ended			Half year Ended		Yearly
	As on 30/09/2026	As on 30/06/2026	As on 30/09/2025	As on 30/09/2026	As on 30/09/2025	As on 31/03/2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue (net sale/income from each segment)						
(a) Manufacturing	94.00	-	-	162.91	-	-
(b) Contract	189.60	-	-	189.60	-	-
(c) Unallocated	-	69.22	0.30	-	0.49	69.03
Total	**283.60**	**69.22**	**0.30**	**352.51**	**0.49**	**69.03**
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	**283.60**	**69.22**	**0.30**	**352.51**	**0.49**	**69.03**
Segment Results						
(Profit)(+)/Loss(-) before tax and interest from each						
(a) Manufacturing	(103.28)	-	-	(362.39)	-	-
(b) Contract	37.62	-	-	37.62	-	-
(c) Unallocated	(81.43)	(345.52)	(36.06)	(167.83)	(83.90)	(248.43)
Total	**(147.09)**	**(345.52)**	**(36.06)**	**(492.60)**	**(83.90)**	**(248.43)**
Less: i) Interest	67.62	57.22	41.47	124.84	73.97	168.15
ii) Other Un-allocable Expenditure net off						
iii) Un-allocable income						
Total Profit Before Tax	**(214.71)**	**(402.74)**	**(77.53)**	**(617.44)**	**(157.87)**	**(416.58)**
Segment Assets						
(a) Manufacturing	4,777.71	-	-	4,777.71	-	-
(b) Contract	175.74	-	-	175.74	-	-
(c) Unallocated	728.23	-	-	728.23	-	-
Total	**5,681.68**	**-**	**-**	**5,681.68**	**-**	**-**
Segment Liabilities						
(a) Manufacturing	157.34	-	-	157.34	-	-
(b) Contract	2.46	-	-	2.46	-	-
(c) Unallocated	2,531.53	-	-	2,531.53	-	-
Total	**2,691.32**	**-**	**-**	**2,691.32**	**-**	**-**

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Unaudited Consolidated Cash Flow for six months ended 30th September, 2026

(Rs. in Lakhs)

Sl. No.	Particulars	As at 30.09.2026 Un-Audited	As at 30.09.2025 Un-Audited	Previous Year 31.03.2026 Audited
A	**CASH FLOWS FROM OPERATING ACTIVITIES**			
	Profit before Tax	(617.44)	(157.87)	(416.58)
	Adjustments for:			
	Depreciation and Amortisation Expense	310.39	33.30	69.97
	Interest Income	(0.63)	(0.49)	(1.54)
	Dividend Income	-	-	-
	Finance cost	124.84	73.97	168.15
	Leave Encashment	-	-	-
	Gratuity	-	-	-
	(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	-	-	-
	Others	-	-	-
	Operating profit before working capital changes	**(182.83)**	**(51.09)**	**(180.00)**
	Adjustments for Changes in Working Capital:			
	Trade receivables, loan and advances and other assets	(162.21)	198.42	164.07
	Inventories	(130.07)	-	(42.23)
	Trade payables, other liabilities and provisions	46.71	448.01	59.46
	Cash generated from operations	-	-	-
	Direct Taxes paid (net of Refunds)	-	-	-
	Net Cash Flows (Used in) Operating Activities	**(428.40)**	**595.34**	**1.31**
B	**CASH FLOWS FROM INVESTING ACTIVITIES**			
	Purchases of property, plant and equipment, intangible assets	(12.10)	-	-
	Sales of property, plant and equipment	-	9.25	9.25
	Realisation from sale of customer contracts	-	-	-
	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	-	(43.74)	(121.87)
	Investment in Fixed Deposits with Banks	-	-	-
	Interest received	0.63	0.49	1.54
	Dividend received	-	-	-
	Net Cash Flows (Used In) / From Investing Activities	**(11.47)**	**(34.00)**	**(111.08)**
C	**CASH FLOWS FROM FINANCING ACTIVITIES**			
	Issue of Equity Shares	-	(500.00)	(300.00)
	Repayment of short term borrowings (Net)	717.12	-	565.52
	Repayment of long term borrowings (Net)	-	-	-
	Finance Cost	(124.84)	(73.97)	(168.15)
	Net Cash Flows From / (Used In) Financing Activities	**592.28**	**(573.97)**	**97.37**
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	**152.41**	**(12.63)**	**(12.40)**
	Opening Cash and Cash Equivalent	1.73	14.13	14.13
	Closing Cash and Cash Equivalent	154.14	1.50	1.73

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Additional Information pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Consolidated Financial Results as at and for the quarter and half year ended on 30th September, 2026

Sl. No.	Particulars	3 months ended on 30.09.2026	Preceeding 3 months 30.06.2026	Corresponding 3 months ended in the previous year on 30.09.2025	Year to date for the current period 30.09.2026	Year to date in previous year 30.09.2025	Previous Year 31.03.2026
1	Debt Equity Ratio (Net Debt Equity Ratio) (Net Debt / Average Equity) [Net Debt: Borrowings + Lease liabilities − Current investments − Cash & cash equivalents] [Equity: Equity share capital + Other equity]	0.99	0.99	-3.44	0.99	-3.44	1.45
2	Debt Service Coverage Ratio (EBIT / (Net Finance Charges + Scheduled principal repayments)) [EBIT: Profit before tax + Net finance charges] [Net Finance Charges: Finance costs − Interest income − Dividend income]	-2.18	-6.04	-0.87	-3.95	-1.13	-1.48
3	Interest Service Coverage Ratio (EBIT / Net Finance Charges) [EBIT: Profit before tax + Finance costs] [Net Finance Charges: Finance costs − Interest income]	-2.18	-6.04	-0.87	-3.95	-1.13	-1.48
4	Current Ratio (Total Current Assets / Current Liabilities) [Current Liabilities: Total current liabilities − Current maturities of non-current borrowings]	0.27	0.27	0.13	0.27	0.13	0.15
5	Long Term Debt to Working Capital Ratio ((Non-current borrowings + Current maturities of non-current borrowings) / (Current assets − Current liabilities)) [Working Capital = Total current assets − Total current liabilities]	0.00	0.00	0.00	0.00	0.00	0.00
6	Bad Debts to Account Receivable Ratio (Bad Debts / Average Trade Receivables)	-	-	-	-	-	-
7	Current Liability Ratio (Total Current Liabilities / Total Liabilities)	0.77	0.77	1.00	0.77	1.00	0.68
8	Total Debts to Total Assets Ratio ((Non-current borrowings + Current borrowings) / Total Assets)	0.45	0.45	1.88	0.45	1.88	0.33
9	Debtors Turnover Ratio (in days) (Average Trade Receivables / Turnover in days) [Turnover: Revenue from operations]	30	30	-	48	-	223
10	Inventory Turnover Ratio (in days) (Average Inventory / Sale of products in days)	35	35	-	56	-	115
11	Operating EBITDA Margin (%) (EBITDA / Turnover) [EBITDA: Profit before tax + Net finance charges + Depreciation & amortisation] [Turnover: Revenue from operations]	2.07	-272.97	-	-51.69	-	-265.61
12	Net Profit Margin (%) (Net Profit after tax / Turnover) [Turnover: Revenue from operations]	-63.12	-531.06	-	-154.59	-	-1947.27
13	**Debenture Redemption Reserve (₹ in Lakhs)**	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
14	Net Worth (₹ in Lakhs) (Equity share capital + Other equity − Capital reserve − Amalgamation reserve)	2,172.71	2,172.71	-830.62	2,172.71	-830.62	2,717.65
15	**Outstanding Redeemable Preference Shares (Quantity and Value)**	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Notes on ratios:

1. Debt Equity Ratio and Net Worth: Negative for the quarter and half year ended 30.09.2025, as the Company had negative net worth as at 30.09.2025 and 31.03.2025 due to accumulated losses.

2. DSCR & ISCR : Negative values reflect operating losses (negative EBIT) during the respective quarters/half years/year. The ratio is not meaningful when EBIT is negative.

3. Total Debts to Total Assets : Ratio exceeds 1 as at 30.09.2025 as total borrowings exceeded total assets, reflecting the negative equity position.

4. Balance sheet based ratios for the preceding quarter ended 30.06.2026 are shown as at 30.09.2026.