

BOHRA INDUSTRIES LIMITED



CIN: L46692RJ1996PLC012912

Registered Office: 301, Anand Plaza, University Road, Udaipur, Rajasthan 313001
Email id: bil@bohraindustries.com, Phone: +91-294-2429513; Fax: +91-294-2429515
Website: <http://www.bohraindustries.com>

To
The Compliance Officer
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai -400051.

Date: 29/06/2026

NSE Symbol: BOHRAIND ISIN: INE802W01023

Subject: Clarification with respect to Application No. 68836 dated 29th May, 2026

Dear Sir/Madam,

This is with reference to the observations by the Exchange in respect of **Application No. 68836 dated 29th May, 2026**, wherein the following deficiencies were pointed out:

1. The company has not submitted declaration in case of unmodified opinion(s)
2. Machine Readable Form / Legible copy of Financial Results not submitted

In this regard, we wish to clarify that we are hereby submitting the following documents for your kind consideration:

1. Declaration in respect of the unmodified audit opinion.
2. Machine-readable form / legible copy of the Financial Results.

You are requested to kindly take the above information on record

For BOHRA INDUSTRIES LIMITED

ATUL DAVE
MANAGING DIRECTOR
DIN: 09696561



VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

432-433 S.M. Lodha Complex
Shastri Circle , UDAIPUR - 313001
Phone: 0294-2414213/2413482
(M) 9414161934/ 9829044214
Mail: jj24163@gmail.com/valawat@yahoo.co.in

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

To,
The Board of Directors
Bohra Industries Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying annual financial results of Bohra Industries Limited (hereinafter referred to as the 'Company') for the quarter and year ended March 31st, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles Laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net loss and other comprehensive losses other financial information for the Quarter and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have

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fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

This statement which, includes financial results for the Quarter and year ended 31st March 2026 have been compiled from the annual audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive losses and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud

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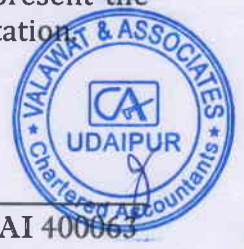
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or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identity and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

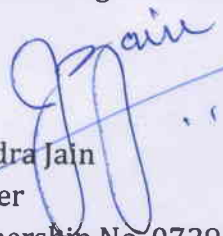
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

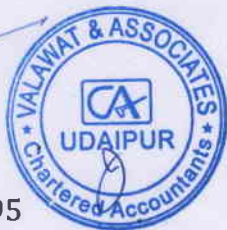
Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

The standalone financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 29, 2026.

For Valawat & Associates
Chartered Accountants
ICAI Firm Reg. No.: 003623C


Jinendra Jain
Partner
Membership No. 072995
Date: 29-05-2026
Place : Udaipur
UDIN : 26072995ZLQTC2851



BOHRA INDUSTRIES LIMITED
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Statement of Standalone audited Financial Results for the Quarter and Year ended

(₹ In lakhs, except per share data)

Sl No.	Particulars	Quarter ended on			Year Ended	Year Ended
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other income	0.18	-	-	0.20	-
III	Total Income (I+II)	0.18	-	-	0.20	-
IV	Expenses					
a	Cost of materials consumed	-	-	-	-	-
b	Purchases of Stock-in-Trade	-	-	-	-	-
c	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-
d	Employee benefits expense	5.44	5.55	6.04	23.01	23.01
e	Finance costs	0.06	0.00	0.01	0.09	0.01
f	Depreciation and amortization expense	33.02	33.14	33.68	132.43	134.73
g	Other expenses	86.55	21.61	181.22	163.15	233.15
	Total expenses	125.07	60.31	220.95	318.69	390.90
V	Profit/(loss) before exceptional items and tax (III- IV)	(124.89)	(60.31)	(220.95)	(318.49)	(390.90)
VI	Exceptional items	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(124.89)	(60.31)	(220.95)	(318.49)	(390.90)
VIII	Tax expense	(21.46)	-	(22.57)	(21.46)	(22.57)
IX	Profit/(loss) for the period (VII-VIII)	(103.43)	(60.31)	(198.38)	(297.03)	(368.33)
X	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	(103.43)	(60.31)	(198.38)	(297.03)	(368.33)
XII	Paid up Equity Share Capital (Face Value of ₹ 10/- each)	2,117.22	2,117.22	1,429.72	2,117.22	1,429.72
XIII	Reserves (excluding revaluation reserve as shown in the balance sheet of the previous year) - Other equity					
XIV	Earnings Per Share (₹ 10/- each) (not annualised)					
	(1) Basic (₹)	(0.49)	(0.28)	(1.39)	(1.40)	(2.58)
	(2) Diluted (₹)	(0.49)	(0.28)	(1.39)	(1.40)	(2.58)

Notes

- The above unaudited financial result for the quarter and year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board Of directors at their meeting held on 29-05-2026.
- Previous Year and Quarter figures have been regrouped or re - classified whenever necessary.
- The figures for the quarter ended 31st March, 2026 and 31st March, 2025 as reported in the financial results, are the balancing figures between the audited financial result for the full financial year and the unaudited published financial result for the nine month ended 31st December, 2025 and 31st December, 2024 respectively.
- The company operates under one segment only and therefore reporting under AS-17 (segment reporting) is not applicable.

Place : Udaipur
Date: 29-05-2026



For Bohra Industries Limited
Atul Dave
Atul Dave
Managing Director
DIN :09696561

Bohra Industries Limited
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Regd. Office : 301, Anand Plaza, University Road, Udaipur -313001, Rajasthan

Statement of Assets and Liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at	As at
		31st March 2026	31st March 2025
		Audited	Audited
I.	ASSETS		
	NON-CURRENT ASSETS		
(a)	Property, plant and equipment	1,426.36	1,558.41
(b)	Capital work-in-progress	53.72	23.82
(c)	Intangible assets	-	-
(d)	Intangible assets under development	-	-
(e)	Financial assets		
	(i) Investments	2.45	2.45
	(ii) Loans	-	-
	(iii) Other Financial Assets	669.95	683.10
(f)	Other non-current assets	46.96	25.50
	Total Non - Current Assets	2,199.45	2,293.28
	CURRENT ASSETS		
(a)	Inventories	248.86	248.86
(b)	Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	2,908.41	2,944.91
	(iii) Cash and cash equivalents	1,629.99	3.07
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Other Financial Assets	642.55	73.29
(c)	Other current assets	40.64	38.22
(d)	Current tax assets (Net)	332.62	321.13
	Total - Current Assets	5,803.07	3,629.48
	Total Assets	8,002.52	5,922.76
II.	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	2,117.22	1,429.72
(b)	Fully convertible warrants	162.00	-
(c)	Other equity	5,099.51	3,884.04
	Total - Equity	7,378.72	5,313.76
	LIABILITIES		
A	Non-Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	118.07	102.48
(b)	Provisions	11.14	12.03
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other Non-current Liabilities	10.00	10.00
	Total Non - Current Liabilities	139.21	124.51
B	Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	58.66	37.88
	(iii) Other financial liabilities	-	-
(b)	Other current liabilities	425.93	446.61
(c)	Provisions	-	-
(d)	Current tax liabilities (Net)	-	-
	Total - Current Liabilities	484.58	484.49
	Total Equity and Liabilities	8,002.52	5,922.76

Significant Accounting Policies and Notes to Accounts form an integral part of the Financial Statements

Place : Udaipur
Date : 29th May 2026



For Bohra Industries Limited

Atul Dave
Atul Dave
Managing Director
DIN :09696561

Bohra Industries Limited
CIN : L24117811996PLC012912

Regd. Office : 301, Anand Plaza, University Road, Udaipur -313001, Rajasthan

Cash Flow Statement for the year ended 31st March 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Audited	
		2025-26	2024-25
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net profit before taxation and prior period adjustments	(318.49)	(390.90)
	Adjustments for:		
	Depreciation and Amortization	132.43	134.73
	Finance Costs	0.09	0.01
	Prior Period Items	-	(3.34)
	Sub-total	132.53	131.40
	Operating Profit Before Working Capital Changes	(185.96)	(259.50)
	Adjustments for changes in working capital :		
	Inventories	-	-
	Trade Receivables	36.50	37.24
	Other Current Assets	(2.42)	(9.77)
	Other Financial Assets - Non Current	13.15	13.41
	Other Financial Assets - Current	(569.26)	-
	Current Tax Assets	(11.49)	-
	Trade Payables	20.78	(11.98)
	Provisions	-	-
	Other Financial Liabilities	-	-
	Other Current Liabilities	(20.68)	186.72
	Other Financial Liabilities and Provisions - Non Current	(0.89)	-
	Income Tax Paid	-	-
	Sub-total	(534.33)	215.62
	Net Cash Flow From Operating Activities After Exceptional Item.....(A)	(720.30)	(43.88)
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Payments made for Property, Plant and Equipment	(0.38)	(0.31)
	Payments made for Capital Work In Process	(29.90)	-
	Proceeds from sale of Property, Plant and Equipment	-	0.19
	Investments in subsidiaries and others	-	-
	Interest Received	-	-
	Sub-total	(30.28)	(0.12)
	Net Cash used for Investing Activities..... (B)	(30.28)	(0.12)
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Issue of shares at premium	2,200.00	-
	Proceeds from share warrants application money at premium	162.00	-
	Proceeds from Borrowings	15.59	46.59
	Repayment of Borrowings	-	-
	Payment of Dividend	-	-
	Finance Cost	(0.09)	(0.01)
	Sub-total	2,377.50	46.58
	Net Cash used for Financing Activities.....(C)	2,377.50	46.58
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1,626.92	2.58
	Cash and Cash Equivalents at the beginning of the year	3.07	0.49
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	-	-
	Add: Decrease in Dividend accounts with bank	-	-
		1,629.99	3.07
	Cash and Cash Equivalents as at the end of the year	1,629.99	3.07
	Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:		
	Cash and Bank Balances	1,629.99	3.07
	Less:		
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months	-	-
	Cash and Cash Equivalents as at the end of the year	1,629.99	3.07

Place : Udaipur
Date : 29th May 2026



For Bohra Industries Limited

Atul Dave
Atul Dave
Managing Director
DIN :09696561

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Date: 29/05/2026

To,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1, Bandra Kurla Complex, G
Block BKC, Bandra Kurla Complex, Bandra East, Mumbai,
Maharashtra 400051

NSE Symbol: BOHRAIND ISIN: INE802W01023

Subject: Declaration of unmodified opinion in Audited Financial Results.

Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Dear Sir,

We hereby confirm that M/s Valawat & Associates, Chartered Accountants (Registration No. 003623C), the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion in respect of the Annual Audited Financial Results (Standalone) of the Company for the financial year ended 31st March 2026.

You are requested to kindly take the above information on record.

Thanking you,

Yours sincerely,

For **BOHRA INDUSTRIES LIMITED**

A handwritten signature in blue ink, appearing to read "Atul Dave", written over a horizontal line.

ATUL DAVE
MANAGING DIRECTOR
DIN: 09696561

