



(Formerly Manaksia Industries Ltd.)

CIN:L27100WB2011PLC161235

Registered Office:

Commerce House, 2A, G. C.
Avenue, Room No. 11,
2nd floor, Kolkata-700013,
India.

Ref. No.: BKM/2026/04/26

Date: 18/05/2026

To

BSE Limited Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai - 400 001. BSE Scrip Code: 539043	National Stock Exchange of India Limited Corporate Relationship Department, Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051. NSE Scrip Code: BKMINDST
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Sub: Outcome of Board Meeting held on 18th May 2026 Submission of Standalone Audited Financial Statements for the Financial Year ended 31st March 2026 pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III thereof

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III thereto, we hereby inform you that the Board of Directors of the Company at its meeting held today, has inter alia considered and approved the Standalone Audited Financial Statements of the Company for the financial year ended 31st March 2026.

The aforesaid information is also being made available on the website of the Company at www.bkmindustries.in.

Kindly acknowledge the receipt and take the same on record.

Thanking you,

Yours faithfully,

For BKM Industries Limited

Amit Singh

(Director)

DIN: 11003471



INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To

The Board of Directors

BKM Industries Limited

Report on the audit of the **Standalone Financial Results**

Opinion

We have audited the accompanying standalone annual financial results of BKM Industries Limited (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2026 ('standalone annual financial results'), attached herewith, being submitted by the 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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual 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, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31 March 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Annual 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/(loss) and other comprehensive income 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 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 the design, implementation and maintenance of completeness internal financial controls, that were operating effectively for ensuring accuracy and standalone annual of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and 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 financial realistic alternative reporting but to do so. The Board of Directors is responsible for overseeing the Company's process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 or error and are considered material economic if, decisions individually or in the aggregate, they could reasonably be expected to influence the of users taken on the basis of these standalone annual financial results.

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

- Identify and assess the risks of material misstatement of the standalone annual 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual financial results or, if such disclosures are inadequate, to 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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate and timing of with the those charged with governance regarding, among other matters, the planned internal control that we identify audit and significant audit findings, including any significant deficiencies in 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 where relationships applicable, and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The being standalone annual financial results include the results for the quarter ended 31 March 2026 published the balancing figures between the audited figures in respect of the full financial year and the were subjected unaudited year to date figures up to the third quarter of the current financial year, which to a limited review by us as required under the Listing Regulation.

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

CA Prabhat Kumar Sekseria
Partner
Membership Number: - 400091
Peer Review No - 19370

Place: - Jamshedpur
Date:- 18th May, 2026
UDIN:- 26400091ZTMMXO1237



Notes:

1. The Company is dealing in manufacture of Packaging and Engineering Products.
2. The aforesaid standalone financial results was approved by the Board of Directors at its meeting held on 18th May 2026
3. 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.
4. The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 31st March, 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.
5. Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
6. The results for the quarter ended March 31, 2025 are available on the BSE Limited (URL:www.bseindia.com/corporates) and the National Stock Exchange of India Limited (URL: www.nseindia.com/corporates)and on the Company's website (URL: www.bkminindustries.in).
7. The above Standalone financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors 'in their respective meetings held on May 18th, 2026. The standalone financial statements for the quarter and year ended 31st March, 2026 have been audited by the statutory auditors, who have expressed an unmodified opinion.
8. The Financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
9. The Company revalued the PPE of its Silvassa and Bankura units on 27 March 2026 through a Registered Valuer in accordance with Ind AS 16. The assets are stated at revalued amounts, and the revaluation surplus has been credited to the Revaluation Reserve.
10. Pursuant to the order of the National Company Law Tribunal (NCLT) dated 19 September 2023, the Company issued 2,00,00,000 equity shares of ₹1 each to the promoter company on 21 February 2026. The issuance was made in accordance with the approved restructuring plan under the NCLT order. The equity shares issued are fully paid and have been recorded in the financial statements as Share Capital.



11. The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
12. As the company has only one business segment, disclosure under Ind-AS 108, on Segment Reporting is not applicable.

(Rs. in Lakhs)

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR 31ST MARCH, 2026 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)						
Sl. No.	Particulars	Quarter ended March 31, 2026	Preceeding three months ended on December 31, 2025	Correspondin g three months ended in the previous year on March 31, 2025	Year ended on March 31, 2026	Previous year ended on March 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operations					
	(a) Revenue from operations	66.44	0.76	-	67.19	6.10
	(b) Other income	1.05	0.30	224.20	1.84	14.51
	Total income from operations (net)	67.49	1.06	224.20	69.04	20.61
2	Expenses :					
	a. Cost of materials consumed	48.48	57.92	-	80.83	-
	b. Purchases of Stock-in-Trade	-	-	-	-	-
	c. Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	14.91	(57.14)	-	(16.66)	1.08
	d. Employee benefits expense	37.89	16.15	6.10	69.45	20.61
	e. Finance Costs	52.14	42.16	14.31	168.15	20.28
	f. Depreciation and amortization expenses	21.56	15.10	18.15	69.97	78.57
	g. Other expenses	64.63	13.43	77.74	113.87	415.09
	Total expenses	239.61	87.63	116.29	485.61	535.62
3	Profit before exceptional items and tax (1-2)	(172.12)	(86.57)	107.91	(416.57)	(515.01)
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	(172.12)	(86.57)	107.91	(416.57)	(515.01)
6	Tax Expenses					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	891.79	-	41.67	891.79	41.67
	(3) Earlier Year Income Tax	-	-	0.01	-	0.01
	Total Tax Expenses	891.79	-	41.68	891.79	41.68
7	Total Profit (Loss) for Period	(1,063.91)	(86.57)	66.23	(1,308.36)	(556.69)
8	Other Comprehensive Income (net of tax)					
	(a) Items that will not be reclassified subsequently to profit or loss					
	i. Remeasurement of the net defined benefit liability / asset, net	4,498.75	-	-	4,498.75	-
	ii. Equity instruments through other comprehensive income, net	-	-	-	-	-
	(b) Impact of tax relating to items that will not be reclassified subsequently to profit or loss					
	i. Fair value changes on derivatives designated as cash flow hedges, net	-	-	-	-	-
	ii. Fair value changes on investments, net	-	-	-	-	-
9	Total Other Comprehensive Income (net of tax)	4,498.75	-	-	4,498.75	-
10	Total Comprehensive Income for the period	3,434.84	(86.57)	66.23	3,190.39	(556.69)
11	Details Equity Share Capital					
	Paid-up equity share capital	212.35	12.35	12.35	212.35	12.35
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00
12	Earnings per equity share					
	i. Earnings per equity share for Continuing Operations					
	Basic earnings (loss) per share from continuing operations	(10.19)	(7.01)	5.36	(38.80)	(45.07)
	Diluted earnings (loss) per share from continuing operations	(10.19)	(7.01)	5.36	(38.80)	(45.07)
	ii. Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-
	iii. Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	(10.19)	(7.01)	5.36	(38.80)	(45.07)
	Diluted earnings (loss) per share from continuing and discontinued operations	(10.19)	(7.01)	5.36	(38.80)	(45.07)

BKM INDUSTRIES LIMITED
(CIN : L27100WB2011PLC161235)
Phone No. : (033)-22132372/73 , Fax : (33)-22132903
e-mail: admin@bkmindustries.in , Website: www.bkmindustries.in

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 ST MARCH, 2026 (STANDALONE)			
(Rs. in Lakhs)			
Sl. No.	Particulars	As at year ended March 31, 2026	As at previous year ended March 31, 2025
		(Audited)	(Audited)
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	5,244.49	693.83
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	0.17	0.17
	(ii) Trade receivables	-	-
	(iii) Loans	8.06	-
	(i) Deferred tax assets (net)	-	1.82
	(j) Other non-current assets	-	-
	Total Non-current assets	5,252.71	695.82
(2)	Current assets		
	(a) Inventories	42.23	-
	(b) Financial Assets		
	(i) Trade receivables	49.84	32.39
	(ii) Bank balances other than(iii) above	-	-
	(iii) Trade Receivables	-	-
	(iv) Cash and cash equivalents	1.73	14.13
	(v) Loans	-	78.77
	(vi) Others (to be specified)	47.65	-
	(c) Current Tax Assets (Net)	0.08	13.41
	(d) Other current assets	80.80	225.93
	(e) Non Current Assets held for Sale	60.24	69.49
	Total Current assets	282.56	434.11
	Total Assets	5,535.28	1,129.93
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	212.35	12.35
	(b) Other Equity	2,505.47	(184.92)
	Total Equity	2,717.82	(172.57)
(2)	LIABILITIES		
	Non-current 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)	889.97	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	889.97	-
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,845.82	1,280.30
	(ii) Trade payables	52.61	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	29.06	22.20
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Non-current liabilities	1,927.49	1,302.50
	Total Equity and Liabilities	5,535.28	1,129.93

NOTES :

- 1 The aforesaid Audited Standalone financial results were reviewed by the Audit Committee and was approved by the Board of Directors at their respective adjourned meetings held on 18th May, 2026.
- 2 The Company is dealing in manufacture of Packaging and Engineering Products.
- 3 Figures for the quarter ended March 31, 2026 represents the difference between audited figures in respect of the full financial year and the published figures of nine months till December 31, 2025.
- 4 The Statutory Auditors have carried out Audit on the aforesaid financial results and have expressed an unqualified audit opinion and the said report of Auditors was placed before the Board and was noted by the Directors.
- 5 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.
- 6 The format for audited 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.
- 7 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- 8 The results for the quarter and year ended March 31, 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).
- 9 The Company revalued the PPE of its Silvassa and Bankura units on 27 March 2026 through a Registered Valuer in accordance with Ind AS 16. The assets are stated at revalued amounts, and the revaluation surplus has been credited to the Revaluation Reserve.
- 10 Pursuant to the order of the National Company Law Tribunal (NCLT) dated 19 September 2023, the Company issued 2,00,00,000 equity shares of ₹1 each to the promoter company on 21 February 2026. The issuance was made in accordance with the approved restructuring plan under the NCLT order. The equity shares issued are fully paid and have been recorded in the financial statements as Share Capital.
- 11 As the company has only one business segment, disclosure under Ind-AS 108, on Segment Reporting is not applicable.

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

By Order of the Board
For BKM Industries Ltd.

CA Prabhat Kumar Sekseria
Partner
(Membership No- 400091)
Peer Review No. 19370
Place : Kolkata
Date : 18.05.2026
UDIN : 26400091ZTMMXO1237

AMIT SINGH
DIN: 11003471
Whole-Time Director

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

Additional Information pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Standalone Financial Results as at and for the

Sl. No.	Particulars	Quarter ended March 31, 2026	Preceding three months ended on December 31, 2025	Corresponding three months ended in the previous year on March 31, 2025	Year ended on March 31, 2026	Previous year ended on March 31, 2025
1	Debt Equity Ratio (Net Debt Equity Ratio) (Net Debt / Average Equity) <i>[Net Debt: Borrowings + Lease liabilities – Current investments – Cash & cash equivalents]</i> <i>[Equity: Equity share capital + Other equity]</i>	1.45	1.45	-7.34	1.45	-7.34
2	Debt Service Coverage Ratio (EBIT / (Net Finance Charges + Scheduled principal repayments)) <i>[EBIT: Profit before tax + Net finance charges]</i> <i>[Net Finance Charges: Finance costs – Interest income – Dividend income]</i>	-2.30	-1.05	8.54	-1.48	-24.40
3	Interest Service Coverage Ratio (EBIT / Net Finance Charges) <i>[EBIT: Profit before tax + Finance costs]</i> <i>[Net Finance Charges: Finance costs – Interest income]</i>	-2.30	-1.05	8.54	-1.48	-24.40
4	Current Ratio (Total Current Assets / Current Liabilities) <i>[Current Liabilities: Total current liabilities – Current maturities of non-current borrowings]</i>	0.15	0.15	0.33	0.15	0.33
5	Long Term Debt to Working Capital Ratio (Non-current borrowings + Current maturities of non-current borrowings) / (Current assets – Current liabilities) <i>[Working Capital = Total current assets – Total current liabilities]</i>	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)	0.68	0.68	1.00	0.68	1.00
8	Total Debts to Total Assets Ratio (Non-current borrowings + Current borrowings) / Total Assets	0.33	1.13	1.13	0.33	1.13
9	Debtors Turnover Ratio (in days) (Average Trade Receivables / Turnover in days) <i>[Turnover: Revenue from operations]</i>	223	223	970	223	970
10	Inventory Turnover Ratio (in days) (Average Inventory / Sale of products in days)	115	115	0	115	0
11	Operating EBITDA Margin (%) (EBITDA / Turnover) <i>[EBITDA: Profit before tax + Net finance charges + Depreciation & amortisation]</i> <i>[Turnover: Revenue from operations]</i>	-148.14	-3877.07	-	-265.59	-6826.78
12	Net Profit Margin (%) (Net Profit after tax / Turnover) <i>[Turnover: Revenue from operations]</i>	-1601.33	-11451.54	-	-1947.11	-9131.96
13	Debenture Redemption Reserve (₹ in Lakhs)	N.A.	N.A.	N.A.	N.A.	N.A.
14	Net Worth (₹ in Lakhs) <i>(Equity share capital + Other equity – Capital reserve – Amalgamation reserve)</i>	2,717.82	2717.82	-172.57	2,717.82	-172.57
15	Outstanding Redeemable Preference Shares (Quantity and Value)	N.A.	N.A.	N.A.	N.A.	N.A.

Notes on highlighted ratios (shown in amber):

- Debt Equity Ratio: Negative, as the Company had negative net worth in the previous year ended 31.03.2025 due to accumulated losses.
- DSCR & ISCR: Negative values reflect operating losses (negative EBIT) during the respective quarters/year. The ratio is not meaningful when EBIT is negative.
- Total Debts to Total Assets : Ratio exceeds 1 as total borrowings exceeded total assets in the previous year, reflecting the negative equity position.

BKM INDUSTRIES LIMITED
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Standalone Cash Flow for year ended on 31st March, 2026			
(Rs. in Lakhs)			
Sl. No.	Particulars	As on 31.03.2026	As on 31.03.2025
		Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before Tax	(416.57)	(515.01)
	Adjustments for:		
	Depreciation and Amortisation Expense	69.97	78.57
	Interest Income	(1.54)	(9.09)
	Dividend Income		
	Finance cost	168.15	20.28
	Leave Encashment		
	Gratuity		
	(Profit) /Loss on sale of assets	-	219.21
	(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	(180.00)	(206.05)
	Adjustments for Changes in Working Capital:		
	Trade receivables, loan and advances and other assets	164.07	(343.59)
	Inventories	(42.23)	1.08
	Trade payables, other liabilities and provisions	59.46	(412.64)
	Cash generated from operations		
	Direct Taxes paid (net of Refunds)	-	(0.01)
	Net Cash Flows (Used in) Operating Activities	1.31	(961.21)
B	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchases of property, plant and equipment, intangible assets	9.25	-
	Sales of property, plant and equipment	(121.87)	2,134.41
	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	-	-
	Investment in Fixed Deposits with Banks	-	-
	Interest received	1.54	9.09
	Dividend received		
	Net Cash Flows (Used In) / From Investing Activities	(111.08)	2,143.50
C	CASH FLOWS FROM FINANCING ACTIVITIES		
	Proceeds from issue of Equity Shares	(300.00)	500.00
	Repayment of short term borrowings (Net)	565.52	(1,652.46)
	Repayment of long term borrowings (Net)		
	Finance Cost	(168.15)	(20.28)
	Net Cash Flows From / (Used In) Financing Activities	97.38	(1,172.74)
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	(12.39)	9.55
	Opening Cash and Cash Equivalent	14.13	4.57
	Closing Cash and Cash Equivalent	1.73	14.13

*The disclosure is an extract of the audited Statement of Cash flows for the year ended March 31, 2026 and March 31, 2025 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting