

REGISTERED OFFICE:
"Bommidala House" # 5-87-15/A,
Lakshmiapuram Main Road,
GUNTUR – 522007, A.P., INDIA
Tel : +91 863 2355108
Fax : +91 863 2358453
PAN : AACCB3364P
CIN : L05005AP1993PLC015304
e-mail : bkvind@bommidala.co.in
www : bkvindustries.in

BKV INDUSTRIES LIMITED

Date: May 26th 2026

To
Corporate Relation Department,
BSE Limited,
Mumbai.

Scrip No: 519500

Dear sir,

Sub: Audited Financial Results (Standalone) for the Quarter and Year ended 31st March 2026.

In connection to our letter dated 05th May 2026, we wish to inform you that the Board of Directors of the Company has at its meeting held today at registered office of the Company.

Pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations, 2015 we enclosing herewith the following documents for the quarter and year ended 31st March 2026 duly approved by the Board of Directors at its meeting.

Audited Financial Results (Standalone) for the quarter and year ended 31st March 2026.
Unmodified opinion on Audit Reports issued by M/s. Garlapati & Co., Chartered Accountants (Statutory Auditors) on the aforementioned financial results.

The Meeting of the Board of Directors of the Company commenced at 03.30 P.M. and concluded at 04.30 P.M. The results are also being published in newspapers in the prescribed format.

Kindly take the same on record and acknowledge the receipt of the same.

Thanking you,
Yours faithfully,
For **BKV Industries Limited**,

Budavaram Virat Vishnu,
(Company Secretary & Compliance Officer).
Membership no: ACS 56214
CC to: The Calcutta Stock Exchange Ltd., Kolkata.

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Statement of Standalone Audited financial results for the Quarter and Year ended 31st March,2026

(Rs. in lakhs except share data)

Sl.No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operations:					
	a Revenue from operations	19.93	19.93	19.93	79.71	79.71
	b Other operating Income	-	-	-	-	-
	Total Revenue from operations	19.93	19.93	19.93	79.71	79.71
2	Other Income	1.26	0.88	0.86	3.35	3.29
3	Total Income (1+2)	21.19	20.81	20.79	83.06	83.00
4	Expenses					
	a Cost of materials consumed	-	-	-	-	-
	b Purchase of stock -in- trade	-	-	-	-	-
	c Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d Employee benefits expense	14.18	12.33	13.68	51.17	50.68
	e Finance costs	-	-	-	-	-
	f Depreciation and amortisation expense	0.12	0.12	0.05	0.47	0.20
	h Other Expenses	8.27	4.62	7.13	39.95	31.69
	Total expenses:	22.57	17.07	20.86	91.59	82.57
5	Profit/(Loss) before exceptional Items(3-4)	(1.38)	3.74	(0.07)	(8.53)	0.43
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) before Tax (5-6)	(1.38)	3.74	(0.07)	(8.53)	0.43
8	Tax expenses:					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
9	Net Profit/(Loss) for the period (7-8)	(1.38)	3.74	(0.07)	(8.53)	0.43
10	Other Comprehensive Income (OCI)					
	a Items that will not be reclassified to Profit / (Loss)					
	Remeasurements Gains/ (Loss) no defined befined plans	(12.65)	-	0.67	(12.65)	0.67
	b Income Tax relating to items that will not be reclassified to Profit/ (Loss)	-	-	-	-	-
	c Items that will be reclassified to Profit / (Loss)	-	-	-	-	-
	d Income tax relating to items that will be reclassified to Profit / (Loss)	-	-	-	-	-
11	Total Comprehensive Income / (Loss) for the period (9-10)	(14.03)	3.74	0.60	(21.18)	1.10
12	Paid up share Capital (Face value per share ₹ 1/ each)	154.49	154.49	154.49	154.49	154.49
13	Earning per share (before exceptional items)					
	Basic ₹	(0.01)	0.02	(0.00)	(0.06)	0.00
	Diluted ₹	(0.01)	0.02	(0.00)	(0.06)	0.00

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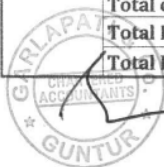
BKV INDUSTRIES LIMITED

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STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES

(in lakhs)

Sl.No.	Particulars	As at 31.03.2025 (Audited)	As at 31.03.2025 (Audited)
I	Assets		
	<u>Non - Current assets</u>		
	Property, Plant and equipment	9.86	9.26
	Capital work in progress	-	-
	Investment properties	411.61	411.75
	Financial assets		
	i. Investments	0.03	0.03
	ii. Loans	-	-
	iii. Other financial assets	1.47	1.47
	Income Tax Asset	-	-
	Other Non Current Assets	0.03	0.03
	Total Non - Current Assets	423.00	422.54
	<u>Current assets</u>		
	Invontories	-	-
	Financial assets		
	i. Trade receivables	-	-
	ii. Cash and cash equivalants	32.27	33.51
	iii. Bank balance other than Cash and cash equivalants	10.00	9.00
	iv. Others	0.95	1.16
	Current Tax Assets (Net)	8.77	8.79
	Other current assets	3.26	4.16
	Total Current Assets	55.25	56.62
	Total Assets	478.25	479.16
II	Equity and Liabilities		
	<u>Equity</u>		
	Equity share capital	154.49	154.49
	Other equity	272.78	293.96
	Total Equity	427.27	448.45
	<u>Liabilities</u>		
	<u>Non - current liabilities</u>		
	Financial liabilities	-	-
	Other non current liabilities	-	-
	Provisions	26.39	2.72
	Total Non - current liabilities	26.39	2.72
	<u>Current liabilities</u>		
	Financial liabilities		
	i. Borrowings	-	-
	ii. Trade payables		
	total outstanding dues of Micro Enterprises and Small Enterprises	-	-
	total outstanding dues of creditors other than Micro and Small Enterprises	-	-
	Total Trade payables	-	-
	iii. Others Financial Liabilities	-	-
	Other current liabilities	24.49	18.73
	Provisons	0.10	9.26
	Total current liabilities	24.59	27.99
	Total Liabilities	50.98	30.71
	Total Equity and Liabilities	478.25	479.16



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Statement of Cash Flow for the Year ended 31st March, 2026

(In lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
A. Cash flow from operating activities		
Net Profit before Income Tax	(8.53)	0.43
Adjustments for		
Depreciation and amortisation expense	0.47	0.20
Interest income classified as investing cash flows	(3.35)	(3.29)
Finance costs	-	-
Remeasurement of employee benefits	(12.65)	0.67
Operating Profit before working Capital changes	(24.05)	(1.99)
Adjustments for changes in working capital		
Increase/ (Decrease) in trade payables	-	(0.01)
(Increase)/Decrease in other financial assets	0.21	(1.16)
(Increase)/Decrease in other non-current assets	-	-
(Increase)/Decrease in other current assets	0.90	(1.32)
Increase/(Decrease) in employee benefit obligations	14.51	0.68
(Decrease)/Increase in Other financial Liabilities	-	-
Increase/(decrease) in other current liabilities	5.76	5.23
Cash generated from operations	(2.68)	1.43
Income Taxes paid	0.02	(0.89)
Net cash inflow from (used in) operating activities	(2.66)	0.54
B. Cash flows from investing activities		
(Purchase)/Sale of Property, Plant Equip. including CWIP & IA	(0.93)	-
(Purchase)/Sale of Investment Property	-	-
Interest received	3.35	3.29
Net cash outflow from (used in) investing activities	2.42	3.29
C. Cash flows from financing activities		
Proceeds from borrowings	6.16	0.50
Repayments against borrowings	(6.16)	(0.50)
Interest Paid	-	-
Net cash inflow (outflow) from financing activities	-	-
D. Net increase (decrease) in cash and cash equivalents (A+B+C)	(0.24)	3.83
E. Cash and cash equivalents at the beginning of the year	42.51	38.68
Cash and cash equivalents at end of the year	42.27	42.51

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Note:

1	The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable. The figures for quarter ended 31st March, 2026 and 31st March, 2025 are balancing numbers between audited numbers of the full financial year and reviewed year-to-date numbers up to the third quarter of the respective financial year.
2	An operating segment is one whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess the performance. The Chief operating decision maker reviews performance of the overall business. As the company has a single reportable segment, the segment wise disclosure requirement of Ind - AS 108 on Operating segment is not applicable to it.
3	The above standalone financial results were reviewed by the Audit Committee of the Board on 26th May, 2026 and subsequently approved by the Board of Directors at its meeting held on 26th May, 2026. The Statutory Auditors of the company have audited these results and expressed unqualified audited opinion.
4	No provision against Income Tax is considered during year due to Losses for the year also there is considerable carry forward unabserbed depreciation due to which the company may not have immidiate taxable profits.
5	On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules to enable assessment of the financial impact due to changes in regulations. The Company has considered restructured compensation of its employees with effect from April 1, 2026, and assessed the impact of the changes, consistent with the Labour Codes, draft rules. Considering the materiality and regulatory-driven, non-recurring nature of this impact and as the company do not have any incremental impact, except the acturial loss for computation of Grautity, which is disclosed in the Other Comprehensive Income in standalone statement of profit and loss for the year ended March 31, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

Place: Guntur

Date: 26th May 2026



For BKV Industries Limited

Bommidala Rama Krishna

Managing Director

DIN: 00105030

For GARLAPATI & CO.,

Chartered Accountants

FRN No: 000892S

Satyanarayana G. F.C.A. DISA

Partner

M.No. 022101

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BKV INDUSTRIES LIMITED

Date: 26th May 2026

To

Corporate Relation Department,
BSE Limited,
Mumbai.

Scrip No: 519500

Dear sir,

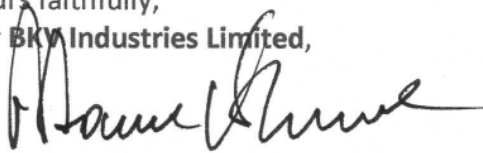
Sub: Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015.

With reference to the captioned Regulation, we hereby confirm that the Auditors report on Standalone Audited Financial Results for the year ended 31st March 2026 of our Company, respectively issued by M/s. Garlapati & Co., Chartered Accountants, Guntur Statutory Auditors of the Company having FRN: 000892S are with Unmodified Opinion.

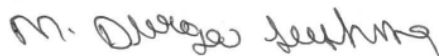
Kindly take the same on record and acknowledge the receipt of the same.

Thanking you,

Yours faithfully,
For **BKV Industries Limited,**



Bommidala Rama Krishna,
Managing Director.
DIN: 00105030



Maddula Durga Sushma,
Chairman – Audit Committee.
DIN: 09717698

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1. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: Not Applicable

2. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT

SECURITIES: There is no default on loans and debt securities for the Quarter ended and financial year ended March 31,2026.

Sr.No	Particulars	In Lakhs
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short- term and long-term debt	0

3. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS:

Disclosed separately in XBRL filing.

4. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS: Not Applicable (The Statutory Auditor has not qualified in his audit report).

Kindly take the same on record and acknowledge the receipt of the same.

Thanking you,

Yours faithfully,

For **BKV Industries Limited**,

Budavaram Virat Vishnu,

(Company Secretary & Compliance Officer).

Independent Auditor's Report on the Annual Audited Standalone Financial Results of the Company Pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
BKV Industries Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited Standalone Financial Results for the year ended 31st March, 2026 included in the accompanying Statement of Standalone Financial Results for the Quarter and Year Ended 31st March, 2026 of **BKV Industries Limited** (the "Company"), for the attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations 33 of the SEBI (LODR) Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit/ (loss) and other comprehensive income/ (loss) and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards of Auditing ("SAs") specified under Section 143 (10) of Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind AS 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 Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with the requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

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Emphasis of Matter

We draw attention to the following matters in the Standalone Ind AS Financial Results:

The Standalone Ind AS financial results indicate that the company has considerable accumulated losses, though the company incurred net loss during the current year, and as at the Balance Sheet Date. These conditions indicate the existence of material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. However, as the company has consistent lessee income and the lease is meeting it's financial commitment as per the agreement and hence the company is able to meet its financial commitments from time to time and hence, the accounts have been drawn up on going concern basis.

The company has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant and equipment and other assets. Based on current indicators of future economic conditions, the company expects to recover the carrying amount of these assets.

The company will continue to closely monitor any material changes arising of future economic conditions and impact on its business. Our opinion is not qualified in this matter.

Management's Responsibilities for the Standalone Ind AS Financial Results

The Statement has been prepared on the basis of the standalone annual financial results. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable 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 and 52 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 adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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In preparing the Statement, 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results:

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

We also:

Identify and assess the risks of material misstatement of the Statement, 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 financial 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 on whether the Company has adequate internal financial controls with reference to 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 made by the Board of Directors.

Conclude on the appropriateness of 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.

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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, 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures 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 subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.

Place : Guntur
Date : 26.05.2026



For **Garlapati & Co,**
Chartered Accountants
Firm Regn.No. 000892S

A handwritten signature in black ink, appearing to read "Garlapati Satyanarayana".

CA Garlapati Satyanarayana
M.No.: 022101

UDIN: 26022101SOTIKAT4262