

# BOHRA INDUSTRIES LIMITED

**CIN: L24117RJ1996PLC012912**

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>



**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:** Outcome of the Meeting of Board of Directors held on Friday, 29<sup>th</sup> May, 2026.

Dear Sir,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held on Friday, 29<sup>th</sup> May, 2026 has inter alia considered and approved the following:

1. The Audited Financial Results (Standalone) as per Indian Accounting Standards (Ind AS) for the quarter and financial year ended 31st March, 2026.
2. Appointment of Jain Kothari & Co., Chartered Accountants (Firm Registration Number: 022340C) as the Internal Auditor of the Company for the financial year 2026-27. (Annexure -A).

The Meeting of the Board of Directors commenced at 04:00 PM and concluded at 6:00 PM.

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

Thanking you,

Yours sincerely,

For **BOHRA INDUSTRIES LIMITED**

**ATUL DAVE**  
**MANAGING DIRECTOR**  
**DIN: 09696561**

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## Disclosure under Regulation 30 of the SEBI (LODR) Regulation 2015

### Annexure - A

Sr. No.	Particulars	Internal Auditor
1.	<b>Name</b>	Jain Kothari & Co.
2.	Reason for change viz. appointment	Appointment of Jain Kothari & Co., Chartered Accountants (Firm Registration Number: 022340C) as the Internal Auditor of the Company for the financial year 2026-27
3.	Date and term of appointment	Appointment of Jain Kothari & Co., Chartered Accountants (Firm Registration Number: 022340C) as the Internal Auditor of the Company for the financial year 2026-27
4.	Brief profile (in case of appointment);	Jain Kothari & Co. (Firm Registration Number: 022340C) is an Udaipur-based Chartered Accountancy firm offering a comprehensive suite of professional services. The firm specializes in areas such as audit and assurance, taxation, company law consultancy, business registration, financial due diligence
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable
6.	Other Directorships /Memberships (in listed entities in case of resignation of independent director)	Not Applicable
7.	Affirmation that the Director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	Not Applicable



**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 31<sup>st</sup>, 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').

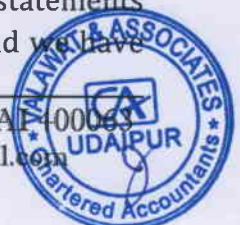
In our opinion and to the best of our information and according to the explanations given to us these financial results:

- 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 31<sup>st</sup> 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

Branch Office: 701 – Lakschandi Heights Gokuldharm , Goregaon (East) MUMBAI-400063  
Phone: (M) 9950835928/ 8879520877  
Mail: valawatpriyansh1@gmail.com





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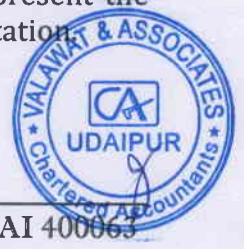
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or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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**  
CIN : L24117811996PLC012912  
Regd. Office : 301, Anand Plaza, University Road, Udaipur -313001, Rajasthan

**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	
		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	<b>Total Income (I+II)</b>	<b>0.18</b>	<b>-</b>	<b>-</b>	<b>0.20</b>	<b>-</b>
IV	<b>Expenses</b>					
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
	<b>Total expenses</b>	<b>125.07</b>	<b>60.31</b>	<b>220.95</b>	<b>318.69</b>	<b>390.90</b>
V	<b>Profit/(loss) before exceptional items and tax (III- IV)</b>	<b>(124.89)</b>	<b>(60.31)</b>	<b>(220.95)</b>	<b>(318.49)</b>	<b>(390.90)</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(124.89)</b>	<b>(60.31)</b>	<b>(220.95)</b>	<b>(318.49)</b>	<b>(390.90)</b>
VIII	Tax expense	(21.46)	-	(22.57)	(21.46)	(22.57)
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>(103.43)</b>	<b>(60.31)</b>	<b>(198.38)</b>	<b>(297.03)</b>	<b>(368.33)</b>
X	<b>Other Comprehensive Income</b>					
	(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	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>(103.43)</b>	<b>(60.31)</b>	<b>(198.38)</b>	<b>(297.03)</b>	<b>(368.33)</b>
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
<b>I.</b>	<b>ASSETS</b>		
	<b>NON-CURRENT ASSETS</b>		
(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
	<b>Total Non - Current Assets</b>	<b>2,199.45</b>	<b>2,293.28</b>
	<b>CURRENT ASSETS</b>		
(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
	<b>Total - Current Assets</b>	<b>5,803.07</b>	<b>3,629.48</b>
	<b>Total Assets</b>	<b>8,002.52</b>	<b>5,922.76</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
(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
	<b>Total - Equity</b>	<b>7,378.72</b>	<b>5,313.76</b>
	<b>LIABILITIES</b>		
<b>A</b>	<b>Non-Current Liabilities</b>		
(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
	<b>Total Non - Current Liabilities</b>	<b>139.21</b>	<b>124.51</b>
<b>B</b>	<b>Current Liabilities</b>		
(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)	-	-
	<b>Total - Current Liabilities</b>	<b>484.58</b>	<b>484.49</b>
	<b>Total Equity and Liabilities</b>	<b>8,002.52</b>	<b>5,922.76</b>

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**

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Cash Flow Statement for the year ended 31st March 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Audited	
		2025-26	2024-25
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	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
	<b>Operating Profit Before Working Capital Changes</b>	<b>(185.96)</b>	<b>(259.50)</b>
	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
	<b>Net Cash Flow From Operating Activities After Exceptional Item.....(A)</b>	<b>(720.30)</b>	<b>(43.88)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	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)
	<b>Net Cash used for Investing Activities..... (B)</b>	<b>(30.28)</b>	<b>(0.12)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	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
	<b>Net Cash used for Financing Activities.....(C)</b>	<b>2,377.50</b>	<b>46.58</b>
	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>1,626.92</b>	<b>2.58</b>
	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
	<b>Cash and Cash Equivalents as at the end of the year</b>	<b>1,629.99</b>	<b>3.07</b>
	<b>Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:</b>		
	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	-	-
	<b>Cash and Cash Equivalents as at the end of the year</b>	<b>1,629.99</b>	<b>3.07</b>

Place : Udaipur  
Date : 29th May 2026



For Bohra Industries Limited

*Atul Dave*  
**Atul Dave**  
**Managing Director**  
**DIN :09696561**