



(Formerly Manaksia Industries Ltd.)

CIN:L27100WB2011PLC161235

**Registered Office:**

Commerce House', 2A,  
G. C. Avenue, RoomNo.  
11, 2<sup>nd</sup> floor, Kolkata-  
700013, India.

**Ref. No.:** BKM/2026/03/12

**Date:** 28/03/2026

To

<b>The Secretary, BSE Limited Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai - 400 001.</b>  <b>BSE Scrip Code: 539043</b>	<b>The Secretary, 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.</b>  <b>NSE Scrip Code: BKMINDST</b>
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**Sub: Intimation under Regulation 30 read with Regulation 33 of SEBI (LODR) Regulations, 2015 - Submission of Standalone and Consolidated Financial Results for the Quarter ended 31<sup>st</sup> December 2021 (Delayed due to CIRP)**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 read with Schedule III (Part A) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we hereby submit the Standalone and Consolidated Financial Results of the Company for the Quarter & Financial ended 31<sup>st</sup> December 2021, duly approved by the Board of Directors at its meeting held on 28th March, 2026.

The Company was undergoing Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016 pursuant to orders passed by the Hon'ble National Company Law Tribunal, during which the management of the Company was vested with the Resolution Professional.

Due to the aforesaid circumstances, the financial results for the said period could not be finalized and submitted within the timelines prescribed under SEBI (LODR).

Further, pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal under Sections 30 and 31 of the Insolvency and Bankruptcy Code, 2016, the Company has been granted appropriate reliefs / immunities in respect of past non-compliances, including delay in submission of financial results, for effective implementation of the Resolution Plan.



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700013, India.

The aforesaid financial results have been prepared in accordance with applicable accounting standards and have been subject to Limited Review by the Statutory Auditors of the Company.

The Company has now regularized the said compliance by submitting the aforesaid financial results.

This submission is made in continuation of the Resolution Plan approved by the Hon'ble NCLT and in furtherance of regularization of past compliances.

Kindly take the above information on record.

Thanking You,

**For BKM Industries Limited**

**AMIT  
SINGH** Digitally signed  
by AMIT SINGH  
Date: 2026.03.28  
19:12:53 +05'30'

**Amit Singh**  
**Director**  
**DIN: 11003471**

**BKM INDUSTRIES LIMITED**

Registered Office: 2A, Ganesh Chandra Avenue, Room no-11, 2nd Floor, Kolkata, 700013  
e-mail: cs.bkm@rediffmail.com , Website: www.bkmindustries.co.in, Phone No. : (033)-22132372/73 , Fax : (33)-22132903  
(CIN : L27100WB2011PLC161235)

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)**

SI No.	Particulars	(Rs. in Lakhs)					
		3 months ended on 31/12/2021	Preceding 3 months 30/09/2021	Corresponding 3 months ended in the previous year on 31/12/2020	Year to date for the current period 31.12.2021	Year to date in previous year 31.12.2020	Previous Year 31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Revenue from operations	-	-	-	-	-	-
	(b) Other income	-	-	(158)	-	(185)	(197)
	<b>Total income from operations (net)</b>	-	-	(158)	-	(185)	(197)
<b>2</b>	<b>Expenses</b>						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods and work-in-progress	-	-	2	-	2	-
	d) Employee benefits expense	-	-	50	-	93	93
	e) Finance costs	-	-	41	-	239	242
	f) Depreciation and amortisation expense	247	247	87	744	230	267
	g) Other expenses	26	44	77	93	276	373
	<b>Total expenses</b>	<b>273</b>	<b>291</b>	<b>257</b>	<b>837</b>	<b>840</b>	<b>975</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>(273)</b>	<b>(291)</b>	<b>(415)</b>	<b>(837)</b>	<b>(1,025)</b>	<b>(1,172)</b>
	Exceptional items	-	-	-	-	-	-
<b>4</b>	<b>Profit before tax (3-4)</b>	<b>(273)</b>	<b>(291)</b>	<b>(415)</b>	<b>(837)</b>	<b>(1,025)</b>	<b>(1,172)</b>
<b>5</b>	<b>Tax expense</b>						
	a) Current Taxes	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	21	(44)
	c) Income Tax of Earlier Year	-	-	(63)	-	(63)	-
	<b>Total Tax Expenses</b>	-	-	<b>(63)</b>	-	<b>(42)</b>	<b>(44)</b>
<b>6</b>	<b>Net Profit for the period from continuing Operations</b>	<b>(273)</b>	<b>(291)</b>	<b>(352)</b>	<b>(837)</b>	<b>(983)</b>	<b>(1,128)</b>
	Profit(Loss) from Discontinued operations before tax	-	-	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-	-	-
<b>7</b>	<b>Net Profit for the period from discontinuing Operations after Tax</b>	-	-	-	-	-	-
	Share of Profit(Loss) of associates and joint ventures accotng for using	-	-	-	-	-	-
<b>8</b>	<b>Total Profit (Loss) for Period</b>	<b>(273)</b>	<b>(291)</b>	<b>(352)</b>	<b>(837)</b>	<b>(983)</b>	<b>(1,128)</b>
<b>9</b>	<b>Other Comprehensive Income (net of tax)</b>						
	(a) Items that will not be reclassified to profit or loss	-	-	2	-	4	4
	(b) Impact of tax relating to items that will not be reclassified to profit	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>(273)</b>	<b>(291)</b>	<b>(350)</b>	<b>(837)</b>	<b>(979)</b>	<b>(1,124)</b>
<b>10</b>	<b>Total Comprehensive Income for the period</b>	<b>(273)</b>	<b>(291)</b>	<b>(350)</b>	<b>(837)</b>	<b>(979)</b>	<b>(1,124)</b>
<b>11</b>	<b>Details Equity Share Capital</b>						
	Paid-up equity share capital	655	655	655	655	655	655
	Face Value of Equity Share Capital	1	1	1	1	1	1
<b>12</b>	<b>Earnings per equity share</b>						
<b>i</b>	<b>Earnings per equity share for Continuing Operations</b>						
	Basic earnings (loss) per share from continuing operations	(0.42)	(0.44)	(0.53)	(1.28)	(1.49)	(1.72)
	Diluted earnings (loss) per share from continuing operations	(0.42)	(0.44)	(0.53)	(1.28)	(1.49)	(1.72)
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
<b>iii</b>	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	(0.42)	(0.44)	(0.53)	(1.28)	(1.49)	(1.72)
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.42)	(0.44)	(0.53)	(1.28)	(1.49)	(1.72)

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

PRABHA T KUMAR SEKSERIA  
Digitally signed by PRABHA T KUMAR SEKSERIA  
Date: 2026.03.28 19:42:24 +05'30'

CA Prabhat Kumar Sekseria  
Proprietor  
(Membership No- 400091)

Place : Jamshedpur  
Date : 28.03.2026  
UDIN : 26400091TISRPD6296

By Order of the Board  
For BKM Industries Ltd.

AMIT SINGH  
Digitally signed by AMIT SINGH  
Date: 2026.03.28 18:51:35 +05'30'

AMIT SINGH  
Whole-time director  
DIN: 11003471

**BKM INDUSTRIES LIMITED**

(CIN : L27100WB2011PLC161235)

Phone No. : (033)-22132372/73 , Fax : (33)-22132903

e-mail: cs.bkm@rediffmail.com , Website: www.bkmindustries.co.in

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021 (STANDALONE)				
				(Rs. in Lakhs)
Sl. No.	Particulars	As at year ended December 31, 2021	As at year ended September 30, 2021	As at previous year ended March 31, 2021
		(Unaudited)	(Unaudited)	(Audited)
	<b>ASSETS</b>			
(1)	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	3,761	4,008	4,500
	(b) Capital work-in-progress	344	344	344
	(c) Investment Property	-	-	-
	(d) Goodwill	-	-	-
	(e) Other Intangible assets	-	-	5
	(f) Intangible assets under development	-	-	-
	(g) Biological Assets other than bearer plants	-	-	-
	(h) Financial Assets	-	-	-
	(i) Investments	4,320	4,320	4,320
	(ii) Trade receivables	440	440	440
	(iii) Loans	12	12	12
	(iv) Other financial assets	-	-	-
	(i) Deferred tax assets (net)	-	-	-
	(j) Other non-current assets	848	848	848
	<b>Total Non-current assets</b>	<b>9,725</b>	<b>9,973</b>	<b>10,469</b>
(2)	<b>Current assets</b>			
	(a) Inventories	2,193	2,193	2,193
	(b) Financial Assets			
	(i) Investments	-	-	-
	(ii) Trade receivables	4,956	4,956	4,958
	(iii) Cash and cash equivalents	24	8	9
	(iv) Bank balances other than(iii) above	1	1	1
	(v) Loans	-	-	-
	(vi) Others (to be specified)	-	-	-
	(c) Current Tax Assets (Net)	23	23	23
	(d) Other current assets	977	977	977
	<b>Total Current assets</b>	<b>8,174</b>	<b>8,158</b>	<b>8,161</b>
	<b>Total Assets</b>	<b>17,899</b>	<b>18,130</b>	<b>18,630</b>
	<b>EQUITY AND LIABILITIES</b>			
(1)	<b>Equity</b>			
	(a) Equity Share capital	655	655	655
	(b) Other Equity	1,418	1,690	2,255
	<b>Total Equity</b>	<b>2,073</b>	<b>2,346</b>	<b>2,910</b>
(2)	<b>LIABILITIES</b>			
	<b>Non-current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	771	771	771
	(ii) Trade payables	-	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	35	35	35
	(b) Provisions	292	292	292
	(c) Deferred tax liabilities (Net)	151	151	151
	(d) Other non-current liabilities	153	153	153
	<b>Total Non-current liabilities</b>	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>
(3)	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	12,411	12,411	12,411
	(ii) Trade payables	136	136	136
	(iii) Other financial liabilities (other than those specified in item (c))	996	996	996
	(b) Other current liabilities	819	777	713
	(c) Provisions	62	62	62
	(d) Current Tax Liabilities (Net)	-	-	-
	<b>Total Non-current liabilities</b>	<b>14,425</b>	<b>14,383</b>	<b>14,319</b>
	<b>Total Equity and Liabilities</b>	<b>17,899</b>	<b>18,130</b>	<b>18,630</b>

**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.
- 2 The manufacturing activities were not operational during the quarter & nine month ended.
- 3 Since Company was in insolvency process, figures of assets and liabilities have been recasted as per the Bank statement and Annual Balance sheet of previous Auditors and the Information made available by Resolutinal Professional.
- 4 The Company is dealing in manufacture of Packaging and Engineering Products.
- 5 The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 28.03.2026
- 6 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.
- 7 The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 31st December, 2021 and the report was placed before the Board and the same was noted.
- 8 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- 9 The financial statements have been prepared solely to comply with the applicable regulatory requirements pertaining to the Corporate Insolvency Resolution Process (CIRP).

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

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SEKSERIA  
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by PRABHAT  
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SEKSERIA  
Date: 2026.03.28  
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**CA Prabhat Kumar Sekseria**  
Proprietor  
(Membership No- 400091)

Place : Jamshedpur  
Date : 28.03.2026  
UDIN : 26400091TISRPD6296

**By Order of the Board**  
**For BKM Industries Ltd.**

**AMIT SINGH**  
Whole-time director  
DIN: 11003471

**AMIT  
SINGH**  
Digitally signed  
by AMIT SINGH  
Date: 2026.03.28  
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(CIN : L27100WB2011PLC161235)  
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e-mail: cs.bkm@rediffmail.com , Website: www.bkmindustries.co.in

Standalone Cash Flow For For The Quarter Ended 31 December, 2021			
(Rs. in Lakhs)			
Sl. No.	Particulars	As on 31.12.2021	As on 31.03.2021
		Unaudited	Audited
<b>A</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	<b>Profit before Tax</b>	(837)	(1,172)
	<b>Adjustments for:</b>		
	Depreciation and Amortisation Expense	744	267
	Interest Income	-	(17)
	Dividend Income	-	-
	Finance cost	-	242
	Leave Encashment	-	-
	Gratuity	-	-
	(Profit) /Loss on sale of assets	-	159
	(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	-	168
	<b>Operating profit before working capital changes</b>	(93)	(353)
	<b>Adjustments for Changes in Working Capital:</b>		
	Trade receivables, loan and advances and other assets	3	5
	Inventories	-	-
	Trade payables, other liabilities and provisions	-	211
	Cash generated from operations	(90)	(136)
	Direct Taxes paid (net of Refunds)	-	-
	<b>Net Cash Flows (Used in) Operating Activities</b>	<b>(90)</b>	<b>(136)</b>
<b>B</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	Purchases of property, plant and equipment, intangible assets	-	-
	Sales of property, plant and equipment	-	77
	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	-	17
	Dividend received	-	-
	<b>Net Cash Flows (Used In) / From Investing Activities</b>	<b>-</b>	<b>94</b>
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	Repayment of short term borrowings (Net)	106	142
	Repayment of long term borrowings (Net)	-	-
	Finance Cost	-	(242)
	<b>Net Cash Flows From / (Used In) Financing Activities</b>	<b>106</b>	<b>(100)</b>
	<b>Net Changes in Cash and Cash Equivalents (A)+(B)+(C)</b>	<b>16</b>	<b>(142)</b>
	<b>Opening Cash and Cash Equivalent</b>	<b>10</b>	<b>152</b>
	<b>Closing Cash and Cash Equivalent</b>	<b>25</b>	<b>10</b>

\*The disclosure is an extract of the audited Statement of Cash flows for the Quater ended December 31, 2021 and year ended March 31, 2021 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting

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(CIN : L27100WB2011PLC161235)

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2021 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)**

Sl No.	Particulars	(Rs in Lakhs)					
		3 months ended on 31/12/2021	Preceding 3 months 30/09/2021	Corresponding 3 months ended in the previous year on 31/12/2020	Year to date for the current period 31.12.2021	Year to date in previous year 31.12.2020	Previous Year 31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Revenue from operations	-	-	-	-	-	-
	(b) Other income	-	-	(158)	-	(185)	(197)
	<b>Total income from operations (net)</b>	-	-	(158)	-	(185)	(197)
<b>2</b>	<b>Expenses</b>						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods and work-in-progress	-	-	2	-	2	-
	d) Employee benefits expense	-	-	50	-	93	93
	e) Finance costs	-	-	41	-	239	242
	f) Depreciation and amortisation expense	247	247	87	744	230	267
	g) Other expenses	26	44	77	93	276	373
	<b>Total expenses</b>	<b>273</b>	<b>291</b>	<b>257</b>	<b>837</b>	<b>840</b>	<b>975</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>(273)</b>	<b>(291)</b>	<b>(415)</b>	<b>(837)</b>	<b>(1,025)</b>	<b>(1,172)</b>
	Exceptional items	-	-	-	-	-	-
<b>4</b>	<b>Profit before tax (3-4)</b>	<b>(273)</b>	<b>(291)</b>	<b>(415)</b>	<b>(837)</b>	<b>(1,025)</b>	<b>(1,172)</b>
<b>5</b>	<b>Tax expense</b>						
	a) Current Taxes	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	21	(44)
	c) Income Tax of Earlier Year	-	-	(63)	-	(63)	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>(44)</b>
<b>6</b>	<b>Net Profit for the period from continuing Operations</b>	<b>(273)</b>	<b>(291)</b>	<b>(415)</b>	<b>(837)</b>	<b>(1,046)</b>	<b>(1,128)</b>
	Profit(Loss) from Discontinued operations before tax	-	-	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-	-	-
<b>7</b>	<b>Net Profit for the period from discontinuing Operations after Tax</b>	<b>(273)</b>	<b>(291)</b>	<b>(415)</b>	<b>(837)</b>	<b>(1,046)</b>	<b>(1,128)</b>
	Share of Profit(Loss) of associates and joint ventures accoting for using equity	-	-	-	-	-	-
<b>8</b>	<b>Total Profit (Loss) for Period</b>	<b>(273)</b>	<b>(291)</b>	<b>(415)</b>	<b>(837)</b>	<b>(1,046)</b>	<b>(1,128)</b>
<b>9</b>	<b>Other Comprehensive Income (net of tax)</b>						
	(a) Items that will not be reclassified to profit or loss	-	-	2	-	4	4
	(b) Impact of tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>4</b>	<b>4</b>
<b>10</b>	<b>Total Comprehensive Income for the period</b>	<b>(273)</b>	<b>(291)</b>	<b>(413)</b>	<b>(837)</b>	<b>(1,042)</b>	<b>(1,124)</b>
<b>11</b>	<b>Total Profit or Loss, attributable to</b>						
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
<b>12</b>	<b>Total Comprehensive income for the period attributable to</b>						
	Comprehensive income for the period attributable to owners of parent	(273)	(291)	(413)	(837)	(1,042)	(1,124)
	Total comprehensive income for the period attributable to owners of parent	(273)	(291)	(413)	(837)	(1,042)	(1,124)
<b>13</b>	<b>Details Equity Share Capital</b>						
	Paid-up equity share capital	655	655	655	655	655	655
	Face Value of Equity Share Capital	1	1	1	1	1	1
<b>14</b>	<b>Earnings per equity share</b>						
<b>i</b>	<b>Earnings per equity share for Continuing Operations</b>						
	Basic earnings (loss) per share from continuing operations	(0.42)	(0.44)	(0.63)	(1.28)	(1.59)	(1.72)
	Diluted earnings (loss) per share from continuing operations	(0.42)	(0.44)	(0.63)	(1.28)	(1.59)	(1.72)
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
<b>ii</b>	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	(0.42)	(0.44)	(0.63)	(1.28)	(1.59)	(1.72)
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.42)	(0.44)	(0.63)	(1.28)	(1.59)	(1.72)

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

PRABHA T KUMAR SEKSERIA  
Digitally signed by PRABHA T KUMAR SEKSERIA  
Date: 2026.03.28 19:41:19 +05'30'

CA Prabhat Kolkata  
Proprietor  
(Membership No- 400091)

Place : Jamshedpur  
Date : 28.03.2026  
UDIN : 26400091KMDEXU7745

By Order of the Board  
For BKM Industries Ltd.

AMIT SINGH  
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Date: 2026.03.28 18:37:22 +05'30'

AMIT SINGH  
Whole-time director  
DIN: 11003471

**BKM INDUSTRIES LIMITED**  
(CIN : L27100WB2011PLC161235)

Phone No. : (033)-22132372/73 , Fax : (33)-22132903  
e-mail: cs.bkm@rediffmail.com , Website: www.bkmindustries.co.in

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021 (CONSOLIDATED)**

				(Rs. in Lakhs)
Sl. No.	Particulars	As at year ended December 31, 2021	As at year ended September 30, 2021	As at previous year ended March 31, 2021
		(Unaudited)	(Unaudited)	(Audited)
	<b>ASSETS</b>			
(1)	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	3,761	4,008	4,500
	(b) Capital work-in-progress	344	344	344
	(c) Investment Property	-	-	-
	(d) Goodwill	-	-	-
	(e) Other Intangible assets	-	-	5
	(f) Intangible assets under development	-	-	-
	(g) Biological Assets other than bearer plants	-	-	-
	(h) Financial Assets	-	-	-
	(i) Investments	4,320	4,320	4,320
	(ii) Trade receivables	440	440	440
	(iii) Loans	12	12	12
	(iv) Other financial assets	-	-	-
	(i) Deferred tax assets (net)	-	-	-
	(j) Other non-current assets	848	848	848
	<b>Total Non-current assets</b>	<b>9,725</b>	<b>9,973</b>	<b>10,469</b>
(2)	<b>Current assets</b>			
	(a) Inventories	2,193	2,193	2,193
	(b) Financial Assets	-	-	-
	(i) Investments	-	-	-
	(ii) Trade receivables	4,956	4,956	4,958
	(iii) Cash and cash equivalents	24	8	9
	(iv) Bank balances other than(iii) above	1	1	1
	(v) Loans	-	-	-
	(vi) Others (to be specified)	-	-	-
	(c) Current Tax Assets (Net)	23	23	23
	(d) Other current assets	977	977	977
	<b>Total Current assets</b>	<b>8,174</b>	<b>8,158</b>	<b>8,161</b>
	<b>Total Assets</b>	<b>17,899</b>	<b>18,130</b>	<b>18,630</b>
	<b>EQUITY AND LIABILITIES</b>			
(1)	<b>Equity</b>			
	(a) Equity Share capital	655	655	655
	(b) Other Equity	1,418	1,690	2,255
	<b>Total Equity</b>	<b>2,073</b>	<b>2,346</b>	<b>2,910</b>
(2)	<b>LIABILITIES</b>			
	<b>Non-current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	771	771	771
	(ii) Trade payables	-	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	35	35	35
	(b) Provisions	292	292	292
	(c) Deferred tax liabilities (Net)	151	151	151
	(d) Other non-current liabilities	153	153	153
	-	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>
(3)	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	12,411	12,411	12,411
	(ii) Trade payables	136	136	136
	(iii) Other financial liabilities (other than those specified in item (c))	996	996	996
	(b) Other current liabilities	819	777	713
	(c) Provisions	62	62	62
	(d) Current Tax Liabilities (Net)	-	-	-
	<b>Total Non-current liabilities</b>	<b>14,425</b>	<b>14,383</b>	<b>14,319</b>
	<b>Total Equity and Liabilities</b>	<b>17,899</b>	<b>18,130.09</b>	<b>18,630.21</b>

**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.
- 2 The manufacturing activities were not operational during the quarter & nine month ended.
- 3 Since Company was in insolvency process, figures of assets and liabilities have been recasted as per the Bank statement and Annual Balance sheet of previous Auditors and the Information made available by Resolutioanal Professional.
- 4 The Company is dealing in manufacture of Packaging and Engineering Products.
- 5 The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 28.03.2026
- 6 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.
- 7 The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 31th December, 2021 and the report was placed before the Board and the same was noted.
- 8 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- 9 The accompanying consolidated financial statements have been prepared solely for the purpose of complying with the applicable regulatory requirements in connection with the Corporate Insolvency Resolution Process (CIRP).

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

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by PRABHAT  
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SEKSERIA  
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**CA Prabhat Kumar Sekseria**  
Proprietor  
(Membership No- 400091)

Place : Jamshedpur  
Date : 28.03.2026  
UDIN : 26400091KMDEXU7745

**By Order of the Board**  
For BKM Industries Ltd.

AMIT Digitally signed  
by AMIT SINGH  
SINGH Date: 2026.03.28  
18:37:43 +05'30'

**AMIT SINGH**  
Whole-time director  
DIN: 11003471

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(CIN : L27100WB2011PLC161235)  
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<b>Consolidated Cash Flow For The Quarter Ended 31th December, 2021</b>			
<b>(Rs. in Lakhs)</b>			
Sl. No.	Particulars	As on 31.12.2021	As on 31.03.2021
		Unaudited	Audited
<b>A</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	<b>Profit before Tax</b>	(837)	(1,172)
	<b>Adjustments for:</b>		
	Depreciation and Amortisation Expense	744	267
	Interest Income	-	(17)
	Dividend Income	-	-
	Finance cost	-	242
	Leave Encashment	-	-
	Gratuity	-	-
	(Profit) /Loss on sale of assets	-	159
	(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	-	168
	<b>Operating profit before working capital changes</b>	(93)	(353)
	<b>Adjustments for Changes in Working Capital:</b>		
	Trade receivables, loan and advances and other assets	3	5
	Inventories	-	-
	Trade payables, other liabilities and provisions	-	211
	Cash generated from operations	(90)	(136)
	Direct Taxes paid (net of Refunds)	-	-
	<b>Net Cash Flows (Used in) Operating Activities</b>	<b>(90)</b>	<b>(136)</b>
<b>B</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	Purchases of property, plant and equipment, intangible assets	-	-
	Sales of property, plant and equipment	-	77
	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	-	17
	Dividend received	-	-
	<b>Net Cash Flows (Used In) / From Investing Activities</b>	<b>-</b>	<b>94</b>
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	Repayment of short term borrowings (Net)	<b>106</b>	142
	Repayment of long term borrowings (Net)	-	-
	Finance Cost	-	(242)
	<b>Net Cash Flows From / (Used In) Financing Activities</b>	<b>106</b>	<b>(100)</b>
	<b>Net Changes in Cash and Cash Equivalents (A)+(B)+(C)</b>	<b>16</b>	<b>(142)</b>
	<b>Opening Cash and Cash Equivalent</b>	<b>10</b>	<b>152</b>
	<b>Closing Cash and Cash Equivalent</b>	<b>25</b>	<b>10</b>

\*The disclosure is an extract of the audited Statement of Cash flows for the quarter ended December 31, 2021 and year ended March 31, 2021 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting