



# BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN : L74999MH2015PLC263148

Regd. Off.: 201, Quantum Tower, Ram Baug Lane, Near Chincholi Petrol Pump, S. V. Road, Malad (W), Mumbai - 400 064.  
Tel.: 022-40120561 | 91 9768077759 • E-mail : nkeniya@bombaymetrics.com • www.bombaymetrics.com

Date: 15.05.2026

To,

**The National Stock Exchange of India Limited,**  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai - 400 051.

**NSE Symbol: BMETRICS**

**Sub: Outcome of Board Meeting held on May 15, 2026**

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held today i.e. 15.05.2026 have considered and approved the following:

1. The Audited Financial Statements (Consolidated and Standalone) for the financial year ended March 31, 2026, and Audited Financial Results (Consolidated and Standalone) for the half year / year ended March 31, 2026, as recommended by the Audit Committee.
2. Recommended a dividend @ 1% i.e. Re. 0.10/- per equity share on the face value of Rs. 10/- each for the financial year 2025-26, subject to approval of the Shareholders at the ensuing Annual General Meeting of the Company ("AGM").

The Final Dividend, if approved / declared by the Shareholders at AGM, will be paid on and from the Seventh day from the date of AGM.

Record date for the entitlement of final dividend, and date & timing for ensuing Annual General Meeting of the Company shall be intimated in due course of time.

3. Appointment of M/s. Baker Tilly ASA India LLP as an internal auditor of the company for the financial year 2026-27.
4. Re-appointment of Mr. Shiv Hari Jalan, Proprietor of M/s. Shiv Hari Jalan & Co., Company Secretaries in Practice (C.P. No. 4226) as the Secretarial Auditors of the Company for the financial year 2026-27.
5. Certificate of utilization of funds raised through preferential issue.

In view of the aforesaid, the following are enclosed:

- Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 signed by Mr. Nipul Hirji Keniya, Managing Director of the Company- **Annexure I**;



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- Audited Financial Statements (Consolidated and Standalone) the financial year ended March 31, 2026, including quarterly results along with the Auditor's Report issued by M/s. Rajendra & Co., Statutory Auditors of the Company-**Annexure II**;
- Brief details pertaining to the Appointment of M/s. Baker Tilly ASA India LLP, Chartered Accountants as an Internal Auditor of the Company for the financial year 2026-27 – **Annexure III**;
- Brief details pertaining to Re-appointment of Mr. Shiv Hari Jalan, Proprietor of M/s. Shiv Hari Jalan & Co., Company Secretaries in Practice (C.P. No. 4226) as the Secretarial Auditors of the Company for the financial year 2026-27 – **Annexure IV**;
- Certificate of utilization of funds raised through Preferential issue - **Annexure V**;

The Board Meeting commenced at 06.55 P.M. and concluded at 07.30 P.M.

The aforesaid financial results and outcome of board meeting is available on Company's Website [www.bombaymetrics.com](http://www.bombaymetrics.com) as well as NSE website [www.nseindia.com](http://www.nseindia.com).

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

**For Bombay Metrics Supply Chain Limited**

Parsvo Gada

Company Secretary and Compliance officer



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## Annexure-1

Date: 15.05.2026

To,  
The National Stock Exchange of India Limited,  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai - 400 051.

**NSE Symbol: BMETRICS**

**Sub: Declaration on Auditors' Report with unmodified Opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

We hereby declare that the Audited Financial Statements (Standalone and Consolidated) for the financial year ended March 31, 2026, which have been approved by the Board of Directors at the meeting held today i.e. May 15, 2026, M/s. Rajendra & Co., the Statutory Auditors of the Company have issued auditors' report with an unmodified opinion on the financial statements.

This declaration is made pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

For Bombay Metrics Supply Chain Limited

*Nipul H. Keniya*  
Nipul Hirji Keniya  
Managing Director  
DIN: 03087659



**RAJENDRA & CO.  
CHARTERED ACCOUNTANTS**

1311 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel : 6630 6735 E-mail : contact@rajendraco.com

**Independent Auditors' Report on Audit of the Annual Standalone Financial Results of the BOMBAY METRICS SUPPLY CHAIN LIMITED ("Company") Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.**

**To**  
**The Board of Directors of**  
**BOMBAY METRICS SUPPLY CHAIN LIMITED**

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

We have audited the standalone financial results of **BOMBAY METRICS SUPPLY CHAIN LIMITED** (the "Company") included in the accompanying "Statement of Standalone Financial Results for the half-year and year ended March 31, 2026 (the "Statement")", 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 from time to time (the "Listing Regulations").

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

- a. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b. 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, and other financial information of the Company for the half-year and year-ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA's) specified under Section 143 (10) of the Companies Act, 2013 as amended from time to time ("the Act").

Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Standalone 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 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. 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 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 Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 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 Standalone 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 this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 controls 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 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 Statement 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.



**RAJENDRA & CO.**  
**CHARTERED ACCOUNTANTS**

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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 Statements includes the results for the half-year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the First Half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our conclusion on the Statement is not modified in respect of above matter.

For **Rajendra & Co.**  
Chartered Accountants  
Firm Registration No 108355W

*Akshay*

**Akshay Shah**

Partner

Membership No: 103316

UDIN: 26103316TSRTZS7667

Place: Mumbai

Date: May 15, 2026



<b>BOMBAY METRICS SUPPLY CHAIN LIMITED</b>						
<b>CIN: L74999MH2015PLC263148</b>						
<b>Standalone Financial Results for half year and year ended 31st March 2026</b>						
<b>(₹ in lakhs, except earning per share)</b>						
Sr. No.	Particulars	Half Year Ended			Year Ended	
		31st March 2026 (Refer Note 3)	30th September 2025 (Reviewed)	31st March 2025 (Audited)	31st March 2026 (Audited)	31st March 2025 (Audited)
<b>1</b>	<b>Income</b>					
	(a) Revenue from Operations	4,518.61	4,605.17	5,209.47	9,123.77	9,972.72
	(b) Other Income	31.56	77.73	64.67	109.29	125.17
	<b>Total Income</b>	<b>4,550.17</b>	<b>4,682.90</b>	<b>5,274.14</b>	<b>9,233.07</b>	<b>10,097.89</b>
<b>2</b>	<b>Expenses</b>					
	(a) Purchases of stock-in-trade	3,603.83	3,938.88	3,894.72	7,542.71	7,433.54
	(b) Changes in inventories of stock-in-trade	9.93	(223.22)	28.71	(213.28)	12.70
	(c) Employee benefits expense	218.35	187.06	182.78	405.40	349.15
	(d) Depreciation and amortisation expense	63.20	52.57	61.87	115.76	128.86
	(e) Finance Costs	55.86	58.63	68.45	114.49	116.50
	(f) Other expenses	504.81	547.01	652.57	1,051.81	1,467.21
	<b>Total expenses</b>	<b>4,455.98</b>	<b>4,560.92</b>	<b>4,889.10</b>	<b>9,016.90</b>	<b>9,507.96</b>
<b>3</b>	<b>Profit / (loss) before tax (1-2)</b>	<b>94.19</b>	<b>121.98</b>	<b>385.04</b>	<b>216.17</b>	<b>589.92</b>
<b>4</b>	<b>Tax expenses</b>					
	Current tax	31.00	31.00	107.00	62.00	168.00
	Deferred tax	(0.62)	(0.59)	(2.94)	(1.21)	(8.90)
	Short / (Excess) Provision for tax	0.59	-	(1.47)	0.59	(1.47)
	<b>Total Tax Expense</b>	<b>30.97</b>	<b>30.41</b>	<b>102.59</b>	<b>61.38</b>	<b>157.63</b>
<b>5</b>	<b>Profit / (loss) for the period</b>	<b>63.22</b>	<b>91.57</b>	<b>282.45</b>	<b>154.79</b>	<b>432.30</b>
<b>6</b>	<b>Earnings per share (Face value of ₹ 10)</b> <b>(Refer Note 6 below)</b>					
	(a) Basic (in ₹)	0.51	0.74	2.29	1.26	3.51
	(b) Diluted (in ₹)	0.50	0.74	2.29	1.23	3.51
<b>7</b>	<b>Reserves excluding revaluation reserves</b>				827.69	673.96



<b>BOMBAY METRICS SUPPLY CHAIN LIMITED</b>			
<b>CIN: L74999MH2015PLC263148</b>			
<b>Standalone Statement of Assets and Liabilities</b>			
<b>(₹ in lakhs)</b>			
Sr. No.	Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders Funds</b>		
(a)	Share Capital	1,231.39	1,231.39
(b)	Reserves & Surplus	827.69	673.96
(c)	Money received against share warrants	55.28	-
		<u>2,114.36</u>	<u>1,905.35</u>
<b>2</b>	<b>Non-Current Liabilities</b>		
(a)	Long-Term Borrowings	9.97	22.23
(b)	Long Term Provisions	22.26	21.88
		<u>32.23</u>	<u>44.10</u>
<b>3</b>	<b>Current Liabilities</b>		
(a)	Short-Term Borrowings	1,093.06	1,124.73
(b)	Trade Payables		
	-Due to Micro and Small Enterprises	550.78	282.76
	-Due to other than Micro and Small Enterprises	1,231.62	1,906.98
(c)	Other Current Liabilities	49.29	60.50
(d)	Short-Term Provisions	23.40	100.35
		<u>2,948.15</u>	<u>3,475.31</u>
	<b>Total</b>	<b><u>5,094.75</u></b>	<b><u>5,424.76</u></b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
(a)	Property, Plant and Equipment and Intangible Assets		
(i)	Property, Plant and Equipment	659.68	656.31
(ii)	Intangible Assets	66.39	55.57
(iii)	Capital Work-in-progress	371.15	143.46
(iv)	Intangible assets under development	-	3.20
		<u>1,097.22</u>	<u>858.55</u>
(b)	Non-Current Investments	46.18	46.18
(c)	Deferred Tax Assets (Net)	14.95	13.74
(d)	Long-Term Loans and Advances	175.16	235.21
(e)	Other non-current assets	14.09	129.09
		<u>1,347.60</u>	<u>1,282.77</u>
<b>2</b>	<b>Current Assets</b>		
(a)	Inventories	276.57	63.28
(b)	Trade Receivables	2,481.85	3,196.71
(c)	Cash and Cash Equivalents	20.49	16.85
(d)	Bank Balances other than Cash and Cash Equivalents	125.80	1.39
(e)	Short-Term Loans and Advances	819.06	835.54
(f)	Other Current Assets	23.38	28.22
		<u>3,747.15</u>	<u>4,141.99</u>
	<b>Total</b>	<b><u>5,094.75</u></b>	<b><u>5,424.76</u></b>





BOMBAY METRICS SUPPLY CHAIN LIMITED CIN: L74999MH2015PLC263148			
Standalone Cash Flow Statement for the year ended 31st March 2026			
(₹ in lakhs)			
Sr. No.	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
<b>(A)</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	216.17	589.92
	<b>Adjusted for:</b>		
	Depreciation and Amortisation Expense	115.76	128.86
	Export incentives receivable written off	-	94.16
	ESOP Compensation Expenses	23.57	-
	Provision for Retirement Benefits (net of payment)	0.24	12.71
	Unrealised foreign exchange loss/(gain)	(70.97)	20.10
	Sundry balances written back (net)	-	(7.28)
	Interest paid on borrowings	112.71	79.18
	Interest Income	(11.28)	(3.49)
	<b>Operating profit before working capital changes</b>	<b>386.21</b>	<b>914.16</b>
	<b>Adjustments for changes in Working Capital</b>		
	(Increase) / Decrease in Trade and other receivables	785.83	(772.32)
	(Increase) / Decrease in Inventories	(213.28)	12.70
	Increase / (Decrease) Trade payables & others liabilities	(418.58)	(395.84)
	(Increase) / Decrease in Long Term Loans & Other Assets	82.46	(255.83)
	<b>Cash Generated from Operations</b>	<b>622.63</b>	<b>(497.13)</b>
	Taxes paid (net)	(141.59)	(145.12)
	<b>Net Cash flow from / (used in) Operating Activities</b>	<b>481.04</b>	<b>(642.25)</b>
<b>(B)</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Interest Income	7.97	0.18
	Outflow on Acquisition of subsidiary	-	(0.80)
	Loan given to subsidiary Company	(5.00)	-
	Acquisition of Property Plant and Equipment including CWIP	(354.44)	(124.87)
	<b>Net Cash flow from / (used in) Investing Activities</b>	<b>(351.47)</b>	<b>(125.49)</b>
<b>(C)</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Cash Inflow from Availing Bank OD (Net)	(32.77)	1,028.35
	Cash flow from availing new vehicle loans	-	33.37
	Repayment of Vehicle Loan	(11.14)	(14.29)
	Repayment of Long Term Borrowings	-	(216.38)
	Finance cost paid	(112.71)	(79.18)
	Dividend Paid	(24.59)	(27.70)
	Proceeds from preferential issue (Share Warrants)	55.28	-
	<b>Net Cash Flow from / (used in) Financing Activities</b>	<b>(125.94)</b>	<b>724.18</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)</b>	<b>3.64</b>	<b>(43.56)</b>
	Cash and cash equivalents opening balance	16.85	60.41
	Cash and cash equivalents closing balance	20.49	16.85
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>3.64</b>	<b>(43.56)</b>



**BOMBAY METRICS SUPPLY CHAIN LIMITED**  
**CIN: L74999MH2015PLC263148**

**Notes to standalone Financial Results**

- The above Audited standalone results for the half year and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 15th May 2026.
- These results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards specified as per section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India.
- The figures for the half year ended 31st March 2026 as reported in these financial results, are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published year to date unaudited figures upto the 30th September 2025 which were subjected to Limited Review by Statutory Auditors.
- The Company has identified 2 primary reportable business segments as per AS 17 "Segment Reporting" i.e. Engineering tools including its related services and trading of Metals. Segment wise details are as follows.

Particulars	Half Year Ended			Year Ended	
	31st March 2026	30th September 2025	31st March 2025	31st March 2026	31st March 2025
<b>PRIMARY SEGMENT (Business Segment)</b>					
<b>Revenue</b>					
Engineering tools and related services	3,329.11	3,219.26	4,267.42	6,548.37	8,338.11
Trading of Metals (Aluminium / Copper)	979.87	907.05	326.95	1,886.92	534.63
Others	209.63	478.86	615.09	688.49	1,099.97
<b>Total</b>	<b>4,518.61</b>	<b>4,605.17</b>	<b>5,209.46</b>	<b>9,123.77</b>	<b>9,972.71</b>
<b>Expenses</b>					
Engineering tools and related services	2,688.40	2,826.10	3,649.49	5,514.50	6,965.67
Trading of Metals (Aluminium / Copper)	959.43	871.75	316.96	1,831.18	519.05
Others	136.58	370.56	479.23	507.13	854.22
<b>Total</b>	<b>3,784.41</b>	<b>4,068.41</b>	<b>4,445.68</b>	<b>7,852.82</b>	<b>8,338.95</b>
<b>Results</b>					
Engineering tools and related services	640.71	393.15	617.93	1,033.86	1,372.44
Trading of Metals (Aluminium / Copper)	20.44	35.30	9.99	55.74	15.58
Others	73.06	108.30	135.86	181.36	245.75
	<b>734.20</b>	<b>536.75</b>	<b>763.78</b>	<b>1,270.96</b>	<b>1,633.77</b>
Add: Unallocable Income -other income	31.56	77.73	64.50	109.29	124.99
Less: Unallocable expenses	615.71	433.88	374.76	1,049.59	1,138.95
Less: Finance Cost	55.85	58.63	68.44	114.49	116.50
<b>Profit before Taxes</b>	<b>94.19</b>	<b>121.98</b>	<b>385.08</b>	<b>216.17</b>	<b>503.30</b>
Less : Tax Expenses	30.97	30.41	102.59	61.38	157.63
<b>Profit After Tax</b>	<b>63.22</b>	<b>91.57</b>	<b>282.49</b>	<b>154.79</b>	<b>345.67</b>
<b>OTHER INFORMATION</b>					
<b>SEGMENT ASSETS</b>					
Engineering tools and related services	2,736.19	2,915.24	3,536.32	2,736.19	3,536.32
Trading of Metals (Aluminium / Copper)	775.44	614.11	272.12	775.44	272.12
Others	13.26	1.93	-	13.26	-
Unallocable Corporate Assets	1,569.86	1,682.78	1,616.32	1,569.86	1,616.32
<b>Total Assets</b>	<b>5,094.75</b>	<b>5,214.06</b>	<b>5,424.76</b>	<b>5,094.75</b>	<b>5,424.76</b>
<b>SEGMENT LIABILITIES</b>					
Engineering tools and related services	1,547.20	51.88	1,826.26	1,547.20	1,826.26
Trading of Metals (Aluminium / Copper)	53.53	24.63	111.74	53.53	111.74
Others	-	-	-	-	-
Unallocable Corporate Liabilities	1,379.66	3,165.26	1,581.41	1,379.66	1,581.41
<b>Total liabilities</b>	<b>2,980.39</b>	<b>3,241.77</b>	<b>3,519.41</b>	<b>2,980.39</b>	<b>3,519.41</b>
<b>SECONDARY SEGMENT (Geographical Segment)</b>					
<b>REVENUE</b>					
Within India	979.87	907.05	326.95	1,886.92	534.63
Outside India	3,538.74	3,698.12	4,882.51	7,236.85	9,438.08
	<b>4,518.61</b>	<b>4,605.17</b>	<b>5,209.46</b>	<b>9,123.77</b>	<b>9,972.71</b>
<b>ASSET</b>					
Within India	3,366.52	3,028.74	2,489.90	3,366.52	2,489.90
Outside India	1,728.23	2,185.32	2,934.86	1,728.23	2,934.86
	<b>5,094.75</b>	<b>5,214.06</b>	<b>5,424.76</b>	<b>5,094.75</b>	<b>5,424.76</b>



**BOMBAY METRICS SUPPLY CHAIN LIMITED**  
**CIN: L74999MH2015PLC263148**

**Notes to standalone Financial Results**

- 5 During the half year, the Company declared and paid dividend of ₹ 0.20/- per equity share for the financial year 2024-25 aggregating to ₹ 24.62 lakhs as approved by the shareholders of the Company at the AGM held on 25th September, 2025
- 6 During the half year, the Company allotted 4,68,000 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" as approved by the Shareholders of the Company in the Annual General Meeting held on 25th September 2025. Each warrant is issued at a price of Rs. 47.25.  
  
The Company has received Rs. 55,28,250/- being 25% of the issue price of warrants and have utilised Rs 53,11,520 upto 31st March 2026. The balance amount aggregating to Rs 2,16,730 is parked in a separate bank account.  
  
Each warrant entitles the holder to apply for one fully paid-up equity share of the Company with a face value of Rs. 10 upon payment of the balance Rs. 35.4375 per warrant, within 18 months from the date of allotment of these share warrants.
- 7 In terms of Company's ESOP plan, the Company granted 355,395 (net) options to eligible employees. Each option is exercisable after the vesting period at an exercise price of Rs 15 per option.
- 8 The Government of India has Notified on 8th May, 2026 Rules for implementation of Four Labour codes with implementation date being 21st November, 2025. The Four new labour laws were notified in December 2019 which have consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes").  
  
The Company has made a preliminary detailed analysis implemented the same.  
  
Since the Rules have been notified after the close of the financial year, the Company is in the process of making an assessment if there is any further impact on the financial statements. The impact if any, will be given effect to in the current financial year ending 31 March, 2027
- 9 The Board of Directors have recommended a dividend of Rs. 0.10 @ 1% per equity share of face value of Rs. 10/- each, subject to approval from the shareholders at the ensuing Annual General Meeting of the Company.
- 10 Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
- 11 The above results of the Company are available on the Company's website www.bombaymetrics.com and also on www.nseindia.com.

**For Bombay Metrics Supply Chain Limited**

*Nipul H. Keniya*

**Mr. Nipul Hirji Keniya**  
**Managing Director**  
**DIN: 03087659**  
**Place: Mumbai**  
**Date 15th May 2026**



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**RAJENDRA & CO.**  
**CHARTERED ACCOUNTANTS**

1311 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel : 6630 6735 E-mail : contact@rajendraco.com

**Independent Auditors' Report on Audit of the Annual Consolidated Financial Results of the BOMBAY METRICS SUPPLY CHAIN LIMITED ("Company") Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.**

**To**  
**The Board of Directors of**  
**BOMBAY METRICS SUPPLY CHAIN LIMITED**

**Report on the audit of the Consolidated Annual Financial Results**

**Opinion**

We have audited the Consolidated Financial Results of **BOMBAY METRICS SUPPLY CHAIN LIMITED** ("the Holding Company) and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") included in the accompanying "Statement of Consolidated Financial Results for the half-year and year ended March 31, 2026 (the "Statement"), 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 from time to time (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on consideration of reports of the other auditors on separate financial statements of the subsidiary, the statement:

- a. Includes the results of the following entities:

Sr No.	Name of entity	Relationship
1	Bombay Metrics Supply Chain Limited	Holding Company
2	Metrics Vietnam Company Limited	Wholly Owned Subsidiary
3	Bombay Metrics Metals Private Limited	Subsidiary (Incorporated on 12 <sup>th</sup> February, 2025)

- b. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the Consolidated net profit, and other financial information of the Group for the half-year and year-ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143 (10) of the Companies Act, 2013 as amended from time to time ("the Act").

Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group 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 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



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**Management's Responsibilities for the Consolidated Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Group 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 Regulations 33 of the Listing Regulations. The respective Board of Directors of the Companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the 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, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the Companies are also responsible for overseeing the financial reporting process of the Group.

**Auditor's Responsibilities for the Audit of the Consolidated 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 this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 controls 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.



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- 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 ability of the Group 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 Statement 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 Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities which are included in the Statement of which we are the independent auditors. For other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company of which we are the independent auditor 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

#### **Other Matters**

The accompanying Statement includes the audited financial statements and other financial information in respect of:

- a. One subsidiary, whose financial statements reflects total assets of Rs. 37.33 Lakhs as at December 31, 2025, and total revenues of Rs 63.48 and Rs. 139.57 Lakhs and total profit after tax of Rs. 11.95 and Rs. 11.66 Lakhs, for half year and year ended on that date respectively and net cash outflow of Rs. 5.37 Lakhs for the year ended December 31, 2025 as considered in the Statement which have been audited by their independent auditors.

The independent auditors report on the financial statement of the entity referred above have been furnished to us by the Management of Holding Company and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of the wholly owned subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph above. Our Opinion is not modified in respect of above matters.



**RAJENDRA & CO.**  
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- b. The Statements includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the first half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of above matters.

For **Rajendra & Co.**  
Chartered Accountants  
Firm Registration No 108355W

*Akshay Shah*

**Akshay Shah**  
Partner  
Membership No: 103316  
UDIN: 26103316MZXTV73848  
Place: Mumbai  
Date: May 15, 2026





**BOMBAY METRICS SUPPLY CHAIN LIMITED**  
CIN: L74999MH2015PLC263148

**Consolidated Financial Results for the half year and year ended 31st March 2026**

(₹ in lakhs, except earning per share)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31st March 2026 (Refer Note 3)	30th September 2025 (Reviewed)	31st March 2025 (Audited)	31st March 2026 (Audited)	31st March 2025 (Audited)
<b>1</b>	<b>Income</b>					
	(a) Revenue from Operations	4,581.99	4,681.20	5,288.33	9,263.19	10,147.48
	(b) Other Income	31.45	77.78	64.49	109.23	124.99
	<b>Total Income</b>	<b>4,613.44</b>	<b>4,758.99</b>	<b>5,352.81</b>	<b>9,372.42</b>	<b>10,272.46</b>
<b>2</b>	<b>Expenses</b>					
	(a) Purchases of stock-in-trade	3,603.83	3,938.88	3,894.72	7,542.71	7,433.54
	(b) Changes in inventories of stock-in-trade	9.93	(223.22)	28.71	(213.28)	12.70
	(c) Employee benefits expense	255.42	242.25	232.48	497.67	455.51
	(d) Depreciation and amortisation expense	63.60	52.94	62.12	116.54	129.11
	(e) Finance Costs	55.86	58.63	68.45	114.49	116.50
	(f) Other expenses	519.17	568.78	677.33	1,087.95	1,517.46
	<b>Total expenses</b>	<b>4,507.81</b>	<b>4,638.27</b>	<b>4,963.80</b>	<b>9,146.08</b>	<b>9,664.83</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>105.62</b>	<b>120.72</b>	<b>389.01</b>	<b>226.35</b>	<b>607.63</b>
<b>4</b>	<b>Tax expenses</b>					
	Current tax	31.00	31.00	107.00	62.00	168.00
	Deferred tax	(1.01)	(0.59)	(2.94)	(1.61)	(8.90)
	Short / (Excess) Provision for tax	0.59	-	(1.47)	0.59	(1.47)
	<b>Total Tax Expense</b>	<b>30.57</b>	<b>30.41</b>	<b>102.59</b>	<b>60.98</b>	<b>157.63</b>
<b>5</b>	<b>Profit / (loss) for the period (3-4)</b>	<b>75.05</b>	<b>90.31</b>	<b>286.42</b>	<b>165.36</b>	<b>450.01</b>
<b>6</b>	<b>Profit for the year attributable to:</b>					
	(i) Owners of the Company	75.15	90.43	286.51	165.58	450.09
	(ii) Minority interest	(0.10)	(0.12)	(0.08)	(0.22)	(0.08)
	<b>Total</b>	<b>75.05</b>	<b>90.31</b>	<b>286.42</b>	<b>165.36</b>	<b>450.01</b>
<b>7</b>	<b>Earnings per share (Face value of ₹ 10)</b> (Refer Note 6 below)					
	Basic (in ₹)	0.61	0.73	2.33	1.34	3.66
	Diluted (in ₹)	0.60	0.73	2.33	1.32	3.66
<b>8</b>	<b>Paid up Equity Share Capital (Equity Shares of ₹ 10/- each)</b>				1,231.39	1,231.39
<b>9</b>	<b>Reserves and Surplus</b>				852.04	687.54



<b>BOMBAY METRICS SUPPLY CHAIN LIMITED</b>			
<b>CIN: L74999MH2015PLC263148</b>			
<b>Consolidated Statement of Assets and Liabilities</b>			
<b>(₹ in lakhs)</b>			
Sr. No.	Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders Funds</b>		
(a)	Share Capital	1,231.39	1,231.39
(b)	Reserves and Surplus	852.04	687.54
(c)	Money received against share warrants	55.28	-
(d)	Minority Interest	-	0.12
		2,138.72	1,919.05
<b>2</b>	<b>Non-Current Liabilities</b>		
(a)	Long-Term Borrowings	9.97	22.23
(b)	Long Term Provisions	22.26	21.88
		32.23	44.10
<b>3</b>	<b>Current Liabilities</b>		
(a)	Short-Term Borrowings	1,093.06	1,124.73
(b)	Trade Payables		
	-Due to Micro and Small Enterprises	550.88	282.76
	-Due to other than Micro and Small Enterprises	1,233.02	1,908.35
(c)	Other Current Liabilities	52.36	65.30
(d)	Short-Term Provisions	23.40	100.35
		2,952.72	3,481.47
	<b>Total</b>	<b>5,123.67</b>	<b>5,444.63</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
(a)	Property, Plant and Equipment and Intangible Assets		
(i)	Property, Plant and Equipment	662.50	659.91
(ii)	Intangible Assets	66.39	55.57
(iii)	Capital Work-in-Progress	371.15	143.46
(iv)	Intangible assets under development	-	3.20
		1,100.05	862.15
(b)	Goodwill on Consolidation	38.13	38.13
(c)	Non Current Investments	-	-
(d)	Deferred Tax Assets (Net)	15.34	13.74
(e)	Long-Term Loans and Advances	170.16	235.21
(f)	Other non-current assets	14.09	129.09
		1,337.78	1,278.32
<b>2</b>	<b>Current Assets</b>		
(a)	Inventories	276.57	63.28
(b)	Trade Receivables	2,497.92	3,196.71
(c)	Cash and Cash Equivalents	41.44	39.56
(d)	Bank Balances other than Cash and Cash Equivalents	125.80	1.39
(e)	Short-Term Loans and Advances	820.59	837.15
(f)	Other Current Assets	23.58	28.22
		3,785.90	4,166.30
	<b>Total</b>	<b>5,123.67</b>	<b>5,444.63</b>



**BOMBAY METRICS SUPPLY CHAIN LIMITED**  
**CIN: L74999MH2015PLC263148**

**Consolidated Cash Flow Statement for the year ended 31st March 2026**

(₹ in lakhs)

Sr. No.	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	<b>Net Profit / (Loss) Before Tax as per Statement of Profit and Loss Adjusted for:</b>	<b>226.35</b>	<b>607.63</b>
	Depreciation and Amortisation Expense	116.54	129.11
	Export incentives receivable written off	-	94.16
	ESOP Compensation Expenses	23.57	
	Provision for Retirement Benefits (net of payment)	0.24	12.71
	Unrealised foreign exchange loss/(gain)	(70.76)	19.48
	Interest paid on borrowings	112.71	79.18
	Sundry balances written back (net)	-	(7.28)
	Interest Income	(11.06)	(3.49)
	<b>Operating Profit before Working Capital Changes</b>	<b>397.59</b>	<b>931.49</b>
	<b>Adjustments for changes in Working Capital</b>		
	(Increase) / Decrease in Trade and other receivables	769.54	(771.76)
	(Increase) / Decrease in Inventories	(213.28)	12.70
	Increase / (Decrease) Trade payables & others liabilities	(420.17)	(390.72)
	(Increase) / Decrease in Long Term Loans & Other Assets	82.40	(255.83)
	<b>Cash Generated from Operations</b>	<b>616.07</b>	<b>(474.12)</b>
	Taxes Paid (net)	(141.59)	(145.12)
	<b>Net Cash flow from / (used in) Operating Activities</b>	<b>474.48</b>	<b>(619.24)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Interest Income	7.76	0.18
	Loan given to Subsidiary	-	
	Investment in Fixed Deposit		
	Acquisition of Property Plant and Equipment	(354.44)	(128.47)
	<b>Net Cash flow from / (used in) Investing Activities</b>	<b>(346.68)</b>	<b>(128.29)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds/(Repayment) of Long Term Borrowings	-	(216.38)
	Repayment of vehicle loan	(11.14)	(14.29)
	Cash flow from availing new vehicle loans	-	33.37
	Cash inflow from Availing Bank OD (net)	(32.77)	1,028.35
	Finance cost paid	(112.71)	(79.18)
	Dividend Paid	(24.59)	(27.70)
	Contribution from Minority interest		0.02
	Proceeds from preferential issue (Share Warrants)	55.28	-
	<b>Net Cash Flow from / (used in) Financing Activities</b>	<b>(125.94)</b>	<b>724.20</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)</b>	<b>1.86</b>	<b>(23.32)</b>
	<b>Opening Balance of Cash and Cash Equivalents</b>	<b>39.56</b>	<b>62.97</b>
	Add: Cash and cash equivalent on consolidation		-
	Add: Exchange difference on translation of foreign currency cash and cash equivalents	0.03	(0.10)
	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>41.44</b>	<b>39.56</b>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>1.86</b>	<b>(23.32)</b>





**BOMBAY METRICS SUPPLY CHAIN LIMITED**  
CIN: L74999MH2015PLC263148

**Notes to consolidated Financial Results**

- The above Audited consolidated results for the half year and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 15th May 2026.
- These results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards specified as per section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India.
- The figures for the half year ended 31st March 2026 as reported in these financial results, are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published year to date unaudited figures upto the 30th September 2025 which were subjected to Limited Review by Statutory Auditors.
- The Holding Company has identified 2 primary reportable business segments as per AS 17 "Segment Reporting" i.e. Engineering tools including its related services and trading of Metals. Segment wise details are as follows.

Particulars	Half Year Ended			Year Ended	
	31st March, 2026	30th September, 2025	31st March, 2025	31st March, 2026	31st March, 2025
(₹ in lakhs)					
<b>PRIMARY SEGMENT (Business Segment)</b>					
<b>Revenue</b>					
Engineering tools and related services	3,329.11	3,219.26	4,267.42	6,548.37	8,338.11
Trading of Metals (Aluminium / Copper)	979.87	907.05	326.95	1,886.92	534.63
Others	273.01	554.90	693.95	827.91	1,274.73
Inter Segment Revenue	-	-	-	-	-
<b>Total</b>	<b>4,581.99</b>	<b>4,681.20</b>	<b>5,288.32</b>	<b>9,263.19</b>	<b>10,147.48</b>
<b>Expenses</b>					
Engineering tools and related services	2,699.99	2,826.10	3,649.49	5,526.10	6,965.67
Trading of Metals (Aluminium / Copper)	959.43	871.75	316.95	1,831.18	519.05
Others	217.25	370.56	479.24	587.80	924.65
Inter Segment Expenses	-	-	-	-	-
<b>Total</b>	<b>3,876.67</b>	<b>4,068.41</b>	<b>4,445.68</b>	<b>7,945.08</b>	<b>8,409.37</b>
<b>Results</b>					
Engineering tools and related services	629.11	393.15	617.93	1,022.27	1,372.44
Trading of Metals (Aluminium / Copper)	20.44	35.30	10.00	55.74	15.58
Others	55.76	184.34	214.71	240.11	350.09
	<b>705.31</b>	<b>612.79</b>	<b>842.63</b>	<b>1,318.11</b>	<b>1,738.10</b>
Add: Unallocable Income -other income	31.45	77.78	64.50	109.23	124.99
Less: Unallocable expenses	575.28	511.23	449.67	1,086.51	1,138.95
Less: Finance Cost	55.86	58.63	68.44	114.49	116.50
<b>Profit before Taxes</b>	<b>105.62</b>	<b>120.72</b>	<b>389.02</b>	<b>226.35</b>	<b>607.63</b>
Less : Tax Expenses	30.57	30.41	102.59	60.98	157.63
<b>Profit After Tax</b>	<b>75.05</b>	<b>90.31</b>	<b>286.43</b>	<b>165.36</b>	<b>450.01</b>
<b>OTHER INFORMATION</b>					
<b>SEGMENT ASSETS</b>					
Engineering tools and related services	2,736.19	2,915.24	3,536.32	2,736.19	3,536.32
Trading of Metals (Aluminium / Copper)	775.44	614.11	272.12	775.44	272.12
Others	29.33	1.93	-	29.33	-
Unallocable Corporate Assets	1,582.71	1,702.43	1,636.19	1,582.71	1,636.19
<b>Total Assets</b>	<b>5,123.67</b>	<b>5,233.71</b>	<b>5,444.63</b>	<b>5,123.67</b>	<b>5,444.63</b>
<b>SEGMENT LIABILITIES</b>					
Engineering tools and related services	1,547.20	51.88	2,114.40	1,547.20	2,114.40
Trading of Metals (Aluminium / Copper)	53.53	24.63	76.70	53.53	76.70
Unallocable Corporate Liabilities	1,384.23	3,173.32	1,334.47	1,384.23	1,334.47
<b>Total liabilities</b>	<b>2,984.96</b>	<b>3,249.83</b>	<b>3,525.57</b>	<b>2,984.96</b>	<b>3,525.57</b>
<b>SECONDARY SEGMENT (Geographical Segment)</b>					
<b>REVENUE</b>					
Within India	979.87	907.05	326.95	1,886.92	534.63
Outside India	3,602.12	3,774.16	4,961.37	7,376.28	9,612.84
	<b>4,581.99</b>	<b>4,681.20</b>	<b>5,288.33</b>	<b>9,263.19</b>	<b>10,147.48</b>
<b>ASSET</b>					
Within India	3,358.11	3,021.64	2,509.77	3,358.11	2,509.77
Outside India	1,765.56	2,212.07	2,934.86	1,765.56	2,934.86
	<b>5,123.67</b>	<b>5,233.71</b>	<b>5,444.63</b>	<b>5,123.67</b>	<b>5,444.63</b>





**BOMBAY METRICS SUPPLY CHAIN LIMITED**  
**CIN: L74999MH2015PLC263148**

**Notes to consolidated Financial Results**

- 5 During the half year, the Holding Company declared and paid dividend of ₹ 0.20/- per equity share for the financial year 2024-25 aggregating to ₹ 24.62 lakhs as approved by the shareholders of the Company at the AGM held on 25th September, 2025
- 6 During the half year, the Holding Company allotted 4,68,000 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" as approved by the Shareholders of the Company in the Annual General Meeting held on 25th September 2025. Each warrant is issued at a price of Rs. 47.25.
- The Holding Company has received Rs. 55,28,250/- being 25% of the issue price of warrants and have utilised Rs 53,11,520 upto 31st March 2026. The balance amount aggregating to Rs 2,16,730 is parked in a separate bank account.
- Each warrant entitles the holder to apply for one fully paid-up equity share of the Holding Company with a face value of Rs. 10 upon payment of the balance Rs. 35.4375 per warrant, within 18 months from the date of allotment of these share warrants.
- 7 In terms of Holding Company's ESOP plan, the Company granted 355,395 (net) options to eligible employees. Each option is exercisable after the vesting period at an exercise price of Rs 15 per option.
- 8 The Government of India has Notified on 8th May, 2026 Rules for implementation of Four Labour codes with implementation date being 21st November, 2025. The Four new labour laws were notified in December 2019 which have consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes").
- The Company has made a preliminary detailed analysis implemented the same.
- Since the Rules have been notified after the close of the financial year, the Company is in the process of making an assessment if there is any further impact on the financial statements. The impact if any, will be given effect to in the current financial year ending 31 March, 2027
- 9 The Board of Directors have recommended a dividend of Rs. 0.10 @ 1% per equity share of face value of Rs. 10/- each, subject to approval from the shareholders at the ensuing Annual General Meeting of the Company.
- 10 Figures for the previous periods are regrouped / reclassified wherever necessary, to make them comparable.
- 11 The above results of the Company are available on the Company's website www.bombaymetrics.com and also on www.nseindia.com.

**For Bombay Metrics Supply Chain Limited**

*Nipul H Keniya*

Mr. Nipul Hirji Keniya  
Managing Director  
DIN: 03087659  
Place: Mumbai  
Date: 15th May 2026





# BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN : L74999MH2015PLC263148

Regd. Off.: 201, Quantum Tower, Ram Baug Lane, Near Chincholi Petrol Pump, S. V. Road, Malad (W), Mumbai - 400 064.  
Tel.: 022-40120561 | 91 9768077759 • E-mail : nkeniya@bombaymetrics.com • www.bombaymetrics.com

## Annexure III

### Brief details pertaining to the re-appointment of the Internal Auditor of the Company:

reason for change viz. appointment, resignation, removal, death or otherwise;	Re-appointment
date of appointment/cessation (as applicable) & term of appointment	M/s. Baker Tilly ASA India LLP, Chartered Accountants has been appointed as an Internal Auditor of the company w.e.f. 15.05.2026 for the financial year 2026-27.
brief profile (in case of appointment)	M/s. Baker Tilly ASA India LLP is a full services firm of corporate strategists, accountants, tax advisory experts and financial and marketing analysts with over 34 years of experience in servicing SMEs & Fortune 500 companies.
disclosure of relationships between directors (in case of appointment of a director)	NA



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## Annexure IV

### Brief details pertaining to the Re-appointment of the Secretarial Auditors of the Company:

Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-appointment of Mr. Shiv Hari Jalan, Proprietor of M/s. Shiv Hari Jalan & Co., Company Secretaries in Practice (C.P. No. 4226) as the Secretarial Auditors of the Company.
Date of appointment/cessation (as applicable) & term of appointment	The Board at its meeting held on May 15, 2026, approved the Re-appointment of Mr. Shiv Hari Jalan, Proprietor of M/s. Shiv Hari Jalan & Co., Company Secretaries in Practice (C.P. No. 4226) as the Secretarial Auditors of the Company for a period of one years, i.e., from April 1, 2026 to March 31, 2027.
Brief profile (in case of appointment)	M/s. Shiv Hari Jalan & Co., founded by Mr. Shiv Hari Jalan, has distinguished exposure and over thirty nine years of experience in compliance audit, compliance management system, legal due diligence, vetting of various legal agreements, private equity, public offerings, preparation of business plans, Secretarial Audit etc.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

To,  
Board of Directors  
**Bombay Metrics Supply Chain Limited**  
201/Quantum Tower, Ram Baug Lane,  
Near Chincholi Petrol Pump, S.V. Road,  
Malad (West), Mumbai - 400064.

**Independent Auditors certificate on utilization of proceeds from the Issue of Convertible Equity Share Warrants allotted on preferential basis.**

This certificate is issued in accordance with the terms of our engagement.

The accompanying statement on utilization of proceeds from issue of Convertible Equity Share Warrants allotted by Bombay Metrics Supply Chain Limited ("the Company") on preferential basis to Promoter & Promoter Group (said preferential issue) contains the details pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 which we have initialed for identification purposes only.

**Management's Responsibility**

Management of the Company is responsible for the appropriate utilization of issue proceeds for objects as stated in issue offer.

The preparation of the data for the purpose of issuing this certificate is the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. The Management of the Company is responsible for the maintenance of proper books of account and such other records as necessary. This responsibility includes collecting, collating, and validating data, designing, implementation, and maintenance of internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Management of the Company is also responsible for the adherence to the provisions of the Companies Act, 2013 and all the applicable guidelines/ regulations specified by the Securities and Exchange Board of India ("SEBI") and the Ministry of Corporate Affairs ("MCA").



**Auditor's responsibility**

Our responsibility is to provide limited assurance on whether the payments made representing the utilization of the issue proceeds are in agreement with the books of account and in accordance with the purposes mentioned in the issue offer. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend to any duty of care that we may have in our capacity as the statutory auditors of any financial statements of the Company.

We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India ("ICAI") and Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, in so far as applicable for the purpose of this certificate. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.



**RAJENDRA & CO.**  
**CHARTERED ACCOUNTANTS**

1311 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel : 6630 6735 E-mail : contact@rajendraco.com

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements as issued by ICAI.

**Opinion**

We, Rajendra & Co, Chartered Accountants (ICAI FRN 108355W) confirm that we are the statutory auditors of Bombay Metrics Supply Chain Limited ("the Company") and have verified the relevant books, records and documents of the Company with respect to the captioned subject and certify the following:

1. On October 16, 2025, the Company allotted 4,68,000 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" as approved by the members in the Annual General Meeting held on September 25, 2025. Each warrant is issued at a price of Rs. 47.25, comprising a subscription price of Rs. 11.8125 (25% of the issue price) and a warrant exercise price of Rs. 35.4375 (75% of the issue price).
2. As of the reporting date i.e. March 31, 2026, the Company has received Rs. 55,28,250/- representing the subscription amount (25% of the issue price) from allottees as the warrant subscription amount.
3. Each warrant entitles the holder to apply for one fully paid-up equity share of the Company with a face value of Rs. 10 upon payment of the balance 35.4375 per warrant. Conversion can occur in one or more tranches within 18 months from the date of allotment of share warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
4. Based on information and explanation given to us, the details, as giving in attached statement, of Objects for which funds have been raised aggregating to Rs. 55,28,250/- and its utilization during the period ended 31<sup>st</sup> March 2026 aggregating to Rs. 53,11,520/- are in agreement with books of accounts and other records of the Company and that there has been no deviation(s) or variation(s) in its utilisation.
5. We further confirm that balance amount aggregating to Rs 2,16,730/- is lying in separate Bank account maintained with Axis Bank Limited having account number 925020047439850.

**Restriction on use**

This certificate has been issued at the request of the Board of Directors of the Company to whom it is addressed, to place before the Audit Committee of the Company, and is not to be used, referred to, or distributed for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **Rajendra & Co.**  
Chartered Accountants  
Firm Registration No. 108355W

*Akshay Shah*

**Akshay Shah**  
Partner  
Membership Number: 103316  
UDIN: 26103316STZDSS4048  
Place: Mumbai  
Date: May 15, 2026



We confirm the below mentioned details related to issue proceeds from Preferential Issue of Convertible Warrants and its utilisation upto March 31, 2026 pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024

A) List of Preferential Issue of Convertible Warrants proceeds received:

Particulars	(Amount in Rs.)
Preferential issue of Convertible Warrants Proceeds	Rs. 55,28,250 (Upfront receipt of 25% of total consideration) received in Bank account maintained with Axis Bank Limited having account no 925020047439850
<b>Total</b>	<b>55,28,250</b>

B) Objects for which funds have been raised and where there has been a deviation in the following table:

Object of the Issue	Amount allocated for the object	Convertible warrants proceeds received	Amount utilized till March 31, 2026	Balance available in said Bank account
To meet the working Capital requirements	1,99,01,700	49,75,425	48,11,520	1,63,905
General Corporate Purposes	22,11,300	5,52,825	5,00,000	52,825
<b>TOTAL</b>	<b>2,21,13,000</b>	<b>55,28,250</b>	<b>53,11,520</b>	<b>2,16,730</b>

For Bombay Metrics Supply Chain Limited

*Nipul H. Keniya*

Director

