



(Formerly Manaksia Industries Ltd.)

CIN:L27100WB2011PLC161235

**Registered Office:**

Commerce House', 2A,  
G. C. Avenue, Room No.  
11, 2<sup>nd</sup> floor, Kolkata-  
700013, India.

**Ref. No.:** BKM/2026/02/03

**Date:** 04/02/2026

<b>The Secretary, BSE Limited Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 001.</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>BSE Scrip Code: 539043</b>	<b>NSE Scrip Code: BKMINDST</b>

**Sub: Unaudited financial results (standalone and consolidated) for the quarter and nine months ended 31st December, 2025**

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e., 04<sup>th</sup> February 2026, has inter-alia approved the unaudited financial results (standalone and consolidated) for the quarter and nine months ended 31st December 2025.

We are enclosing herewith as follows:

- (1) Unaudited financial results (standalone and consolidated) as per Indian Accounting Standards for the quarter and nine months ended 31st December 2025; and
- (2) Limited review report (standalone and consolidated) issued by Prabhat & Co., Statutory Auditor of the Company for the quarter and nine months ended 31st December 2025.

The Board meeting of the Company which commenced today at 04:00 p.m. (IST) and concluded at 04:40 p.m. (IST)

The above-mentioned documents will also be available on the Company's website [www.bkmindustries.in](http://www.bkmindustries.in) under the Investors Section.

Kindly take the above information on record.

Yours faithfully,

**For BKM INDUSTRIES LIMITED.**

**Amit Singh**

**Director**



**LIMITED REVIEW REPORT ON THE QUARTERLY UN-AUDITED SATANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Review Report to **BKM INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of un-audited Standalone financial results of BKM INDUSTRIES LIMITED for the quarter ended 31<sup>th</sup> December, 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 4<sup>th</sup> February, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
4. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Prabhat & Co.  
Chartered Accountants  
FRN: 010458C

Kolkata

Date: 4<sup>th</sup> February, 2026

UDIN- 26400091PUKWPM1635

Peer Review no 19370

Prabhat  
Kumar  
Sekseria

Digitally signed  
by Prabhat  
Kumar Sekseria

CA Prabhat Kumar Sekseria

Partner  
Membership Number- 400091



**LIMITED REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,

The Board of Directors,

**BKM INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of BKM INDUSTRIES LIMITED .("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive loss of its associates and joint ventures for the quarter ended 31<sup>th</sup> December, 2025 and for the period from 01.10.2025 to 31.12.2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 4<sup>th</sup> February, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable
5. This Statement includes the results of the following entities:
  - a. Euroasian Ventures FZE
6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Prabhat & Co.  
Chartered Accountants  
FRN: 010458C

Kolkata

Date: 4<sup>th</sup> February, 2026

UDIN- 26400091DYTNIT6443

Peer Review no 19370

Prabhat  
Kumar  
Sekseria

  
Digitally signed  
by Prabhat  
Kumar Sekseria

CA Prabhat Kumar Sekseria

Partner  
Membership Number- 400091

## BKM INDUSTRIES LIMITED

CIN: L27100WB2011PLC161235

Registered Office: 'Commerce House', 2A, G. C. Avenue, Room No. 11, 2nd floor, Kolkata – 700 013

(in Lakh)

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)

Statement of Standalone Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2024

Sl No.	Particulars	3 months ended on 31/12/2025	Preceeding 3 months 30/09/2025	Corresponding 3 months ended in the previous year on 31/12/2024	Year to date for the current period 31.12.2025	Year to date in previous year 31.12.2024	Year Ended 31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income from Operations</b>						
(a)	Revenue from operations	0.76	-	-	0.76	6.10	6.10
(b)	Other income	0.30	0.30	2.11	0.79	160.81	14.51
	<b>Total income from operations (net)</b>	<b>1.06</b>	<b>0.30</b>	<b>2.11</b>	<b>1.55</b>	<b>166.91</b>	<b>20.61</b>
<b>2</b>	<b>Expenses</b>						
a)	Cost of Material Consumed	-	-	-	1.08	-	-
b)	Purchases of Stock-in-Trade	57.92	-	-	57.92	-	-
c)	Changes in inventories of finished goods and work-in-progress	(57.14)	-	(57.14)	-	1.08	-
d)	Employee benefits expense	16.15	9.06	4.35	29.70	11.59	20.61
e)	Finance costs	42.16	41.47	-	116.42	-	20.28
f)	Depreciation and amortisation expense	15.10	16.17	18.73	48.40	60.42	78.57
g)	Other expenses	13.43	11.13	27.16	50.70	716.74	415.09
	<b>Total expenses</b>	<b>87.63</b>	<b>77.83</b>	<b>50.24</b>	<b>246.00</b>	<b>789.83</b>	<b>535.62</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(515.01)</b>
	Exceptional items	-	-	-	-	-	-
<b>4</b>	<b>Profit before tax (3-4)</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(515.01)</b>
<b>5</b>	<b>Tax expense</b>						
a)	Current Taxes	-	-	-	-	-	-
b)	Deferred Tax	-	-	-	-	-	41.67
c)	Income Tax of Earlier Years	-	-	-	-	-	0.01
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41.68</b>
<b>6</b>	<b>Net Profit for the period from continuing Operations</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(556.69)</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>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(556.69)</b>
	Share of Profit(Loss) of associates and joint ventures accotting for using equity	-	-	-	-	-	-
<b>8</b>	<b>Total Profit (Loss) for Period</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(556.69)</b>
<b>9</b>	<b>Other Comprehensive Income (net of tax)</b>						
(a)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10</b>	<b>Total Comprehensive Income for the period</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(556.69)</b>
<b>11</b>	<b>Details Equity Share Capital</b>						
	Paid-up equity share capital	12.35	12.35	12.35	12.35	12.35	12.35
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
<b>12</b>	<b>Earnings per equity share</b>						
i	<b>Earnings per equity share for Continuing Operations</b>						
	Basic earnings (loss) per share from continuing operations	(7.01)	(6.28)	(3.90)	(19.79)	(50.43)	(45.07)
	Diluted earnings (loss) per share from continuing operations	(7.01)	(6.28)	(3.90)	(19.79)	(50.43)	(45.07)
ii	<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	-	-	-	-	-	-
iii	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	(7.01)	(6.28)	(3.90)	(19.79)	(50.43)	(45.07)
	Diluted earnings (loss) per share from continuing and discontinued operation	(7.01)	(6.28)	(3.90)	(19.79)	(50.43)	(45.07)

**Notes:** 1 The Company is dealing in manufacture of Packaging and Engineering Products.

2 The aforesaid standalone financial results was approved by the Board of Directors at its meeting held on 4th February 2026.

The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with

3 requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.

4 The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 31st December, 2025 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified report on the above results.

5 Since Company was in insolvency process, figures of the Share Capital and other assets and liabilities have been recasted as per the valuation report of the Registered valuer, NCLT order and the Committee of Creditors (COC).

6 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

7 The results for the quarter ended December 31, 2024 are available on the BSE Limited (URL:www.bseindia.com/corporates) and the National Stock Exchange of India Limited (URL: www.nseindia.com/corporates)and on the Company's website (URL: www.bkmindustries.co.in).

## For Prabhat &amp; Co.

## Chartered Accountants

FRN: 010458C

Prabhat Kumar, Digitally signed  
by Prabhat Kumar  
Sekseria, Digitally signed  
by SekseriaCA Prabhat Kumar Sekseria  
(Partner)

Membership Number- 400091

UDIN- 26400091PUKWPM1635

Date- 04.02.2026

By Order of the Board  
For BKM Industries Ltd.DAYAAN  
HABIB  
FAROOQUI  
DAYAAN HABIB FAROOQUI  
Whole-time director  
(DIN- 10489051)By Order of the Board  
For BKM Industries Ltd.AMIT SINGH  
Digitally signed by AMIT  
SINGH  
Date: 2026.02.04 15:10:34  
+05'30'  
AMIT SINGH  
Whole-time director  
(DIN- 11003471)

**BKM INDUSTRIES LIMITED**  
**CIN: L27100WB2011PLC161235**  
**Registered Office: 'Commerce House', 2A, G. C. Avenue, Room No. 11, 2nd floor, Kolkata – 700 013**

(in Lakh)

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025 PREPARED IN COMPLIANCE  
WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)**

Statement of Consolidated Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2024

Sl No.	Particulars	3 months ended on 31.12.2025	Preceeding 3 months 30.09.2025	Corresponding 3 months ended in the previous year on 31.12.2024	Year to date for the current period 31.12.2025	Year to date in previous year 31.12.2024	Year Ended 31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Revenue from operations	0.76	-	-	0.76	6.10	6.10
	(b) Other income	0.30	0.30	2.11	0.79	160.81	14.51
	<b>Total income from operations (net)</b>	<b>1.06</b>	<b>0.30</b>	<b>2.11</b>	<b>1.55</b>	<b>166.91</b>	<b>20.61</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Material Consumed	-	-	-	-	1.08	-
	b) Purchases of Stock-in-Trade	57.92	-	-	57.92	-	-
	c) Changes in inventories of finished goods and work-in-progress	(57.14)	-	-	(57.14)	-	1.08
	d) Employee benefits expense	16.15	9.06	4.35	29.70	11.59	20.61
	e) Finance costs	42.16	41.47	-	116.42	-	20.28
	f) Depreciation and amortisation expense	15.10	16.17	18.73	48.40	60.42	78.57
	g) Other expenses	13.43	11.13	27.16	50.70	716.74	415.09
	<b>Total expenses</b>	<b>87.63</b>	<b>77.83</b>	<b>50.24</b>	<b>246.00</b>	<b>789.83</b>	<b>535.62</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(515.01)</b>
	Exceptional items	-	-	-	-	-	-
<b>4</b>	<b>Profit before tax (3-4)</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(515.01)</b>
<b>5</b>	<b>Tax expense</b>						
	a) Current Taxes	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	41.67
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41.67</b>
<b>6</b>	<b>Net Profit for the period from continuing Operations</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(556.68)</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Share of Profit/(Loss) of associates and joint ventures accotng for using equity	-	-	-	-	-	-
<b>8</b>	<b>Total Profit (Loss) for Period</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(556.68)</b>
<b>9</b>	<b>Other Comprehensive Income (net of tax)</b>						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10</b>	<b>Total Comprehensive Income for the period</b>	<b>(86.57)</b>	<b>(77.53)</b>	<b>(48.13)</b>	<b>(244.45)</b>	<b>(622.92)</b>	<b>(556.69)</b>
<b>11</b>	<b>Total Profit or Loss, attributable to</b>						
	Profit or loss, attributable to owners of parent	(86.57)	(77.53)	(48.13)	(244.45)	(622.92)	(556.69)
	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						
	Total comprehensive income for the period attributable to owners of parent						
<b>13</b>	<b>Details Equity Share Capital</b>						
	Paid-up equity share capital	12.35	12.35	12.35	12.35	12.35	12.35
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
<b>14</b>	<b>Earnings per equity share</b>						
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ii	<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	-	-	-	-	-	-
ii	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	(7.01)	(6.28)	(3.90)	(19.79)	(50.43)	(45.07)
	Diluted earnings (loss) per share from continuing and discontinued operation	(7.01)	(6.28)	(3.90)	(19.79)	(50.43)	(45.07)

**Notes:**

- The Company is dealing in manufacture of Packaging and Engineering Products.
- The aforesaid standalone financial results was approved by the Board of Directors at its meeting held on 4th February 2026.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 31st December, 2025 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified report on the above results.
- Since Company was in insolvency process, figures of the Share Capital and other assets and liabilities have been recasted as per the valuation report of the Registered valuer, NCLT order and the Committee of Creditors (COC).
- Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- The results for the quarter ended December 31, 2024 are available on the BSE Limited (URL:www.bseindia.com/corporates) and the National Stock Exchange of India Limited (URL: www.nsceindia.com/corporates) and on the Company's website (URL: www.bkminustries.co.in).

**For Prabhat & Co.**  
**Chartered Accountants**  
**FRN: 010458C**  
Prabhat Kumar Digitaly signed by Prabhat  
Sekseria Kumar Sekseria  
**CA Prabhat Kumar Sekseria**  
(Partner)  
Membership Number- 400091

UDIN- 26400091DYZTNIT6443  
Date- 04.02.2026

**By Order of the Board**  
**For BKM Industries Ltd.**  
**DAYAAN HABIB FAROOQUI**  
**DAYAAN HABIB FAROOQUI**  
Whole-time director  
(DIN- 10489051)



**By Order of the Board**  
**For BKM Industries Ltd.**  
**AMIT SINGH**  
**AMIT SINGH**  
Whole-time director  
(DIN- 11003471)

Digitaly signed by  
AMIT SINGH  
Date: 2026.02.04  
15:11:13 +05'30'