

BFM INDUSTRIES LIMITED

Regd. Office: 1, Ramesh Mitra Road, 3rd Floor, Bhawanipore, Kolkata – 700025;
Phone:- 09007077041; email id:- bfmilt@gmail.com; website: www.bfmind.com
CIN: L65993WB1918PLC000947

Date: 14th November, 2024

To
The Listing Department
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700 001

Sub: Outcome of the Board Meeting dated 14th November, 2024
Ref: Disclosure under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 14th November, 2024 had transacted the following business:

- a) Approved and taken on record the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2024;
- b) Appointed M/s. Agarwal K & Co LLP, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2024-25.

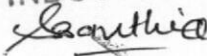
In this regard, enclosed please find herewith the details as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015.

The meeting commenced at 5:30 p.m. and concluded at 6:00 p.m.

Kindly take the same on your records.

Thanking You.
Yours faithfully,
For BFM Industries Limited

BFM INDUSTRIES LTD.


Sushil Kumar Bandyopadhyay
Whole-time Director
(DIN: 00555169)

Encl: As above

KOMANDOOR & CO. LLP
Chartered Accountants



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

Review Report to
The Board of Directors
BFM Industries Limited

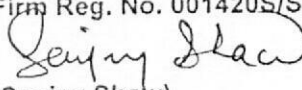
1. We have reviewed the accompanying statement of unaudited financial results of BFM INDUSTRIES LIMITED (the 'Company') for the quarter ended September 30th, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended.

2. The preparation of the Statement 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 then dependent 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 is limited primarily to inquiries of company personnel and analytical procedures 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.

4. 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Komandoor & Co LLP
Chartered Accountants
Firm Reg. No. 001420S/S200034


(Sanjay Shaw)
Partner

M. No. 305966
UDIN : 24305966BKARKM1203
Date : 14.11.2024



BFM INDUSTRIES LIMITED

Regd Office: 1 Ramesh Mitra Road, 3rd Floor P.S Bhowanipur, Kolkata - 700025
 CIN - L65993WB1918PLC000947, Phone No. 8100465325;
 Website: www.bfmind.com, Email: bfmiltid@gmail.com

Extract of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2024

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from operations	2.94	3.00	5.16	5.94	9.98	18.45
2	Net Profit for the period (before Tax and Exceptional item)	(1.30)	(29.76)	0.26	(31.06)	1.59	(0.17)
3	Net Profit for the period before Tax (after Exceptional item)	(1.30)	(29.76)	0.26	(31.06)	1.59	(0.17)
4	Net Profit for the period after Tax (after Exceptional item)	(1.30)	(29.76)	0.26	(31.06)	1.59	(0.11)
5	Total Comprehensive Income for the period (Comprising Profit and other Comprehensive Income for the period)	7,417.75	1,043.87	188.05	8,491.37	875.85	2,855.93
6	Equity Share Capital (Face value Rs. 10/-)	30.00	30.00	30.00	30.00	30.00	30.00
7	Other Equity excluding Revaluation Reserve	-	-	-	-	-	-
8	Earning per Share (of Rs 10/- each)						
	(i) Basic (Rs)	(0.43)	(9.92)	0.09	(10.35)	0.53	(0.04)
	(ii) Diluted (Rs)	(0.43)	(9.92)	0.09	(10.35)	0.53	(0.04)

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 14th of November, 2024. The Statutory Auditors have carried out a limited review on the results as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above is an extract of the detailed format of Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The full format of the Financial Results are available on the website of Calcutta Stock Exchange.

Place of Signature: Kolkata
 Date: - 14th November, 2024

UDIN: 24305966
 BKARKM1203



Sanjay Sen
 M.No. 305966

BFM INDUSTRIES LTD.
 For and on behalf of the Board of Directors of
 BFM Industries Limited

Sushil Kumar Banerjee
 Sushil Kumar Banerjee
 Whole-time Director
 DIN: 00555169

BFM INDUSTRIES LTD

Balance Sheet as at 30th September, 2024

Particulars	Note No.	As at Sept 30, 2024 <i>(Amount in '00)</i>	As at June 30, 2024 <i>(Amount in '00)</i>	As at March 31, 2024 <i>(Amount in '00)</i>	As at March 31, 2023 <i>(Amount in '00)</i>
A ASSETS					
1 Non-current assets					
(a) Financial assets					
(i) Investment	2	16,919,286.98	9,501,684.98	8,428,062.98	5,572,134.38
Total non-current assets		16,919,286.98	9,501,684.98	8,428,062.98	5,572,134.38
2 Current assets					
(a) Inventories	3	64,459.99	64,459.99	64,459.99	61,160.61
(b) Financial Assets					
(i) Trade receivable	4	379.50	379.50	379.50	379.50
(ii) Cash and cash equivalents	5	6,669.04	3,274.59	2,284.34	1,011.03
(iii) Loans & Advances	6	631,126.80	622,484.07	642,682.24	601,080.92
(c) Other current assets	7	3,767.42	3,648.34	2,944.49	3,039.70
Total current assets		706,402.75	694,246.49	712,750.56	666,671.76
Total assets		17,625,689.73	10,195,931.47	9,140,813.54	6,238,806.14
B EQUITY AND LIABILITIES					
1 Equity					
(a) Equity share capital	8	30,000.00	30,000.00	30,000.00	30,000.00
(b) Other equity	9	17,479,563.08	10,063,115.98	9,019,249.34	6,163,430.98
Total Equity		17,509,563.08	10,093,115.98	9,049,249.34	6,193,430.98
2 Non-Current liabilities					
(a) Financial liabilities					
(i) Other Financial Liabilities	10	1,427.39	1,427.39	1,427.39	25,692.71
3 Current liabilities					
(a) Financial liabilities					
(i) Other Financial Liabilities	11	114,699.26	101,388.10	90,135.82	19,349.68
(b) Short Term Provision	12	-	-	-	332.78
Total current liabilities		116,126.65	102,815.49	91,564.21	45,375.17
Total equity and liabilities		17,625,689.73	10,195,931.47	9,140,813.55	6,238,806.15

The accompanying notes are an integral part of the Financial Statements

For Komandoor & Co.LLP
Chartered Accountants
Firm Registration No. 001420S/S200034

Sanjay Shaw

Sanjay Shaw
(Partner)
Membership No. 305966
Date: 14.11.2024
Place: Kolkata



For & on Behalf of the Board

BFM INDUSTRIES LTD.

Narayan Ray

Mr. Narayan Roy
Director
DIN 07104417

Director

UDIN: 24305966BKARKM1203

BFM INDUSTRIES LTD

Statement of Profit & Loss for the year ended 30th September 2024

Particulars	Note No.	As at 30th Sept,2024 (Amount in '00)	As at 30th June,2024 (Amount in '00)	As at 31st March,2024 (Amount in '00)	As at 31st March,2023 (Amount in '00)
INCOME					
I Revenue from operations	13	-	-	-	-
Other Income	14	2,936.35	3,002.03	18,452.83	17,674.73
II Total Income		<u>2,936.35</u>	<u>3,002.03</u>	<u>18,452.83</u>	<u>17,674.73</u>
EXPENSES					
III Construction Activity Expenses		65.67	5,938.39	3,299.38	-
Changes in inventories of finished goods, stock-in-Trade, WIP	15	-	-	(3,299.38)	-
Employee Benefits Expense	16	3,241.26	3,241.26	13,743.87	13,843.69
Other expenses	17	1,000.00	29,516.13	4,882.15	2,101.39
Total Expenses		<u>4,241.26</u>	<u>32,757.39</u>	<u>18,626.02</u>	<u>15,945.08</u>
IV Profit/(Loss) before exceptional items and taxes (II-III)		<u>(1,304.90)</u>	<u>(29,755.36)</u>	<u>(173.19)</u>	<u>1,729.65</u>
V Add / (Less) Exceptional items		-	(31,060.26)	-	-
VI Profit/(Loss) before Tax (IV-V)		<u>(1,304.90)</u>	<u>(29,755.36)</u>	<u>(173.19)</u>	<u>1,729.65</u>
VII Tax expenses:		-	-	-	332.78
(a) Current tax		-	-	(62.95)	-
(b) Deferred tax		-	-	-	-
(c) Tax adjustments for earlier years		<u>(1,304.90)</u>	<u>(29,755.36)</u>	<u>(110.24)</u>	<u>1,396.87</u>
VIII Profit/ (loss) for the period from continuing operations(VI-VII)		-	-	-	-
IX Profit/ (loss) for the period from discontinuing operations		<u>(1,304.90)</u>	<u>(29,755.36)</u>	<u>(110.24)</u>	<u>1,396.87</u>
X Profit/ (loss) for the period (VIII+IX)		-	-	-	-
XI Other Comprehensive Income		7,417,752.00	1,073,622.00	2,855,928.60	191,926.20
A. Item that will not be reclassified to profit or loss:		-	-	-	-
Remeasurements in Equity Investments		-	8,491,374.00	-	-
B. Income tax relating to items that will be reclassified to profit or loss		<u>7,417,752.00</u>	<u>1,073,622.00</u>	<u>2,855,928.60</u>	<u>191,926.20</u>
Total other comprehensive income (a+b)		<u>7,416,447.10</u>	<u>1,043,866.64</u>	<u>2,855,818.36</u>	<u>193,323.07</u>
XII Total comprehensive income for the year		(0.04)	(0.99)	(0.03)	4.43
XIII Earnings per share: (FV - Rs.10/- Note 20)					
Basic & Diluted (of Rs. 10 each)					

The accompanying notes are an integral part of the Financial Statements

For Komandoor & Co. LLP
Chartered Accountants
Firm Registration No. 001420S/S200034

Sanjay Shaw

Sanjay Shaw
(Partner)
Membership No. 305966
Date: 14.11.2024
Place: Kolkata



For & on Behalf of the Board
BFM INDUSTRIES LTD.
Narayan Ray
Mr. Narayan Roy
Director
DIN: 07104417

UDIN : 24305966 BKARKM1203

BFM INDUSTRIES LTD**Cash Flow Statement for the period ended on 30.09.2024**

(Amount in '00)

Particulars	For the year ended	For the year ended
	30.09.2024	31st March,2024
A. Cash Flow From Operating Activities:		
Net Profit as per Statement of Profit & Loss	(31,060.26)	(173.19)
Adjustments for:		
Profit/(Loss) on Sale of Investment	-	-
Operating Profit before Working Capital Changes	(31,060.26)	(173.19)
Adjustments for:		
Trade Payables	-	-
Other Current Liabilities	-	(24,265.32)
Other Financial Liabilities	24,562.44	70,787.15
Provision for Income Tax	-	(332.78)
Inventories	-	(2,199.38)
Loans & Advances	11,555.45	(41,601.32)
Other Current Assets	(822.93)	95.21
Cash generated from Operating Activities	4,234.70	1,210.37
Less Income Tax For earlier Year	-	62.94
Net Cash generated from Operating Activities (A)	4,234.70	1,273.31
B. Cash Flow from Investing Activities:		
Sale/(Purchase) of Investments	150.00	-
Profit on sale of Investments	-	-
Net Cash from Investing Activities (B)	150.00	-
C. Cash Flow from Financing Activities		
Net Cash from Financing Activities (C)	-	-
Net (Decrease) / Increase in cash & cash Equivalents (A+B+C)	4,384.70	1,273.31
Opening Cash & Cash Equivalents	2,284.34	1,011.03
Closing Cash & Cash Equivalents	6,669.04	2,284.34

Additional Information:

1. All figures in brackets are outflow.
2. Direct Taxes paid are treated as arising from Operating Activities and are not bifurcated between Investing and Financing Activities.
3. Previous Year figures have been recast/restated where necessary

This is the Cash Flow Statement referred to in our report of even date

For and on behalf of the Board

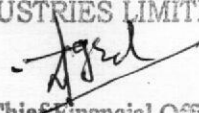
For Komandoor & Co.LLP
Chartered Accountants
Firm Registration No. 001420S/S200034

Mr.Sushil Kumar Banthia
Wholetime director
DIN:00555169

Mr.Narayan Roy
Director
DIN:07104417

BFM INDUSTRIES LIMITED

Sanjay Shaw
(Partner)
Membership No. 305966
Date: 29.05.2024
Place: Kolkata


Chief Financial Officer
Mr.Devendra Kumar Agarwal
Chief Financial Officer

Bhagyashree Gupta
Company Secretary

BFM INDUSTRIES LIMITED

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Information as per Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015

Profile of Internal Auditor

1.	Name of the Internal Auditor	Mr. Vithal Jhavar
2.	Address	18B SUKEAS LANE 1ST FLOOR ROOM NO 1 KOLKATA 700001
3.	Contact Details	9831250409
4.	Experience	A big Chartered Accountant with very vast knowledge in Statutory Audit, Tax Audit and Internal Audit and having experience of seven decades.

BFM INDUSTRIES LTD.



Director