

BFM INDUSTRIES LIMITED

CIN: L65993WB1918PLC000947

Regd. Office: 1, Ramesh Mitra Road, 3rd Floor, P.S Bhowanipur, Kolkata – 700025;

Phone:- 8100465325; email id:- bfmilt@gmail.com; website: www.bfmind.com

Date: 13th May, 2026

To

The Listing Department

The Calcutta Stock Exchange Limited

7, Lyons Range

Kolkata – 700 001

Scrip Code: **12154**

Sub: Outcome of the Board Meeting dated 13th May, 2026

Ref: Disclosure under regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulations 30, and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (“Listing Regulations”), we hereby inform that the Board of Directors of **BFM Industries Limited** (“the Company”) at its meeting held today, i.e., May 13, 2026, has, inter alia, considered and approved the **Audited Standalone Financial Results** of the Company for the fourth quarter and financial year ended March 31, 2026.

In this regard, please find enclosed the following:

1. Audited Standalone Financial Results of the Company for the fourth quarter and year ended March 31, 2026 (“Financial Results”);
2. Audit Reports issued by the Statutory Auditors of the Company, **M/s Komandoor & Co. LLP**, Chartered Accountants, in respect of the aforesaid Financial Results pursuant to Regulations 33 of the Listing Regulations.

The Audit Reports issued by the Statutory Auditors contain an **unmodified opinion** on the aforesaid Financial Results.

The aforesaid Financial Results shall also be made available on the website of the Company at <https://bfmind.com/>

Further, pursuant to SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, read with relevant circulars issued by the Stock Exchanges, the following disclosures form part of the Integrated Filing (Financial Results):

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- A. Financial Results – Enclosed
- B. Statement of deviation or variation in utilisation of proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Not Applicable**
- C. Disclosure of outstanding default on loans and debt securities – **Not Applicable**
- D. Disclosure of Related Party Transactions (applicable for half-yearly filings i.e., second and fourth quarter) – **Shall be submitted separately under Regulation 23(9) of the Listing Regulations.**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results – **Not Applicable**

The meeting of the Board of Directors commenced at **03:00 P.M. (IST)** and concluded at **04.05 P.M. (IST)**.

Kindly take the above information on record.

Thanking You.

Yours faithfully,

For BFM Industries Limited

Bhagyashree Gupta

Company Secretary and Compliance Officer

Encl: As above

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF BFM INDUSTRIES LIMITED

Report on the Audit of the Interim Condensed Standalone Financial Statements

Opinion

We have audited the accompanying interim condensed standalone financial statements of **BFM INDUSTRIES LIMITED** (the "Company"), which comprise the Condensed Balance Sheet as at March 31, 2026, the interim Condensed Statement of Profit and Loss (including Other Comprehensive Income) for the three months and year ended on that date, the Condensed Statement of Changes in Equity and the Condensed Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the "interim condensed standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid interim condensed standalone financial statements give a true and fair view in conformity with Indian Accounting Standard 34 - "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, total comprehensive income for the three months and year ended on that date, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the interim condensed standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the interim condensed standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the interim condensed standalone financial statements.



Management Responsibilities for the Interim Condensed Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these interim condensed standalone financial statements that give a true and fair view of the financial position, financial performance, including total comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. 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 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 interim condensed standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the interim condensed standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the interim condensed standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these interim condensed standalone financial statements.

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 interim condensed standalone financial statements, 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.



KOMANDOOR & CO. LLP

Chartered Accountants



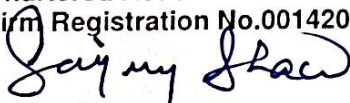
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 interim condensed standalone financial statements 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 interim condensed standalone financial statements, including the disclosures, and whether the interim condensed standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the interim condensed standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the interim condensed standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the interim condensed standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



Sanjay Shaw
Partner

M No. 305966

UDIN No. 26305966HUMHJU1489

Date : 13.05.2026

Place : Kolkata



BFM INDUSTRIES LIMITED

Regd Ofc: 1, Ramesh Mitra Road, Third Floor, Kolkata - 700025 ; Phone: 8100465325;
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Audited Financial Results for the Quarter and year ended 31st March, 2026

(Amount In Lacs)

	Quarter Ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations					
II. Other Income	10.04	9.65	2.70	32.36	11.71
III. Total Income (I+II)	10.04	9.65	2.70	32.36	11.71
IV. EXPENSES					
Expenses relating to Construction Activity	-	-	-	-	-
Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade	-	-	-	-	-
Employee Benefits Expense	1.80	1.86	2.60	9.57	13.21
Finance Costs	-	-	-	-	-
Loss on sale of Shares	-	-	-	-	-
Depreciation	-	-	-	-	-
Others Expenses	1.54	0.76	3.33	3.54	34.22
Total Expenses (IV)	3.34	2.62	5.93	13.11	47.43
V. Profit/(loss) before exceptional items and tax (III- IV)	6.70	7.03	(3.23)	19.25	(35.73)
VI. Exceptional Items	-	-	-	-	-
VII. Profit/(loss) before tax (V-VI)	6.70	7.03	(3.23)	19.25	(35.73)
VIII. Tax Expense					
- Current Income Tax	-	-	-	-	-
- Deferred Tax	-	-	-	-	-
Tax adjustments for earlier years	-	-	-	-	-
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	6.70	7.03	(3.23)	19.25	(35.73)
X. Profit/(Loss) From Discontinuing Operations	-	-	-	-	-
XI. Profit (Loss) for the period (IX+X)	6.70	7.03	(3.23)	19.25	(35.73)
XII. Other Comprehensive Income					
A. Items that will not be reclassified to profit or loss	(10,525.14)	4,326.81	4,433.91	17,870.46	17,870.46
B. Items that will be reclassified to profit or loss	-	-	-	-	-
XIII. Total Comprehensive Income for the period (XI+XII)	(10,518.44)	4,333.84	4,430.68	17,889.71	17,834.73
XIV. Paid up Share Capital (face Value of the Share of Rs. 10/- each)	30.00	30.00	30.00	30.00	30.00
XV. Earnings per equity share (par value Rs.10/- each)					
Basic	2.23	2.34	(1.08)	0.64	(1.19)
Diluted	2.23	2.34	(1.08)	0.64	(1.19)

Notes :

- 1) The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting standards) (Amendment) Rules, 2016.
- 2) The above Audited Financial Results for the quarter and year ended 31st March, 2026 were reviewed by the audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13.05.2026
- 3) The Statutory Auditors of the Company have Audited the above financial results for the Quarter and Year ended March 31, 2026. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015.
- 4) Provision of deferred tax will be accounted for at the end of the year. The previous financial period figures have been regrouped/rearranged whenever necessary to confirm this period's classification.
- 5) As the Company's Business Activity falls within a Single business segment, the disclosure requirements of Indian Accounting Standard-108 "Operating Segment" is not applicable.
- 6) The Statutory Auditors of the Company have Audited the above financial results for the Quarter and Year ended March 31, 2026. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015.
- 7) The statutory auditors have issued an unmodified opinion on the above results.
- 8) This result will be made available on the Company's website i.e <https://bfmind.com/>

By Order of the Board

For Komandoor & Co LLP
Chartered Accountants
Firm Reg. No. 0014206/S200034

Place: Kolkata
Dated: 13.05.2026

Sanjay Shaw
(Sanjay Shaw)

Partner

M.No. 305966



Devendra Kumar Agarwal
CFO

BFM INDUSTRIES LIMITED

Devendra Kumar Agarwal
Chief Financial Officer

BFM INDUSTRIES LTD

Balance Sheet as at 31st March, 2026

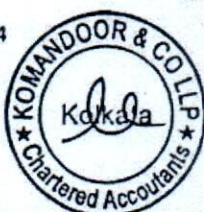
Particulars	Note No.	As at March 31, 2026 <i>(Amount in ₹' 00)</i>	As at March 31, 2025 <i>(Amount in ₹' 00)</i>
A ASSETS			
1 Non-current assets			
(a) Financial assets			
(i) Investment	2	19,839,501.68	26,298,368.20
Total non-current assets		19,839,501.68	26,298,368.20
2 Current assets			
(a) Inventories	3	64,459.99	64,459.99
(b) Financial Assets			
(i) Trade receivable	4	379.50	379.50
(ii) Cash and cash equivalents	5	4,931.13	4,379.66
(iii) Loans & Advances	6	681,773.22	648,853.08
(c) Other current assets	7	6,430.01	6,379.63
Total current assets		757,973.85	724,451.86
Total assets		20,597,475.53	27,022,820.06
B EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	8	30,000.00	30,000.00
(b) Other equity	9	20,414,363.52	26,853,976.22
Total Equity		20,444,363.52	26,883,976.22
2 Non-Current liabilities			
(a) Financial liabilities			
(i) Other Financial Liabilities	10	-	1,427.39
3 Current liabilities			
(a) Financial liabilities			
(i) Other Financial Liabilities	11	153,112.01	137,416.45
(b) Short Term Provision	12	-	-
Total current liabilities		153,112.01	138,843.84
Total equity and liabilities		20,597,475.53	27,022,820.06

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: 13.05.2026
Place: Kolkata



For & on Behalf of the Board

Mr.Devendra Kumar Agarwal
Wholetime Director
DIN:00555169

Mr.Devendra Kumar Agarwal
Chief Financial Officer

BFM INDUSTRIES LTD.

sd-1

Mr.Narayan Roy
Director
DIN:07104417

sd-1

Bhagyashree Gupta
Company Secretary

BFM INDUSTRIES LIMITED

sd-1

Chief Financial Officer

BFM INDUSTRIES LTD

Statement of Profit & Loss for the year ended 31st March 2026

Particulars	Note No.	As at 31st March, 2026 (Amount in ₹' 00)	As at 31st March, 2025 (Amount in ₹' 00)
INCOME			
I Revenue from operations	13	-	-
Other Income	14	32,364.17	11,706.22
II Total Income		<u>32,364.17</u>	<u>11,706.22</u>
EXPENSES			
III Construction Activity Expenses		-	-
Changes in inventories of finished goods, stock: n-Trade, WIP	15	-	-
Employee Benefits Expense	16	9,573.34	13,211.93
Other expenses	17	3,537.01	34,222.63
Total Expenses		<u>13,110.35</u>	<u>47,434.56</u>
IV Profit/(Loss) before exceptional items and taxes (II-III)		<u>19,253.82</u>	<u>(35,728.34)</u>
V Add / (Less) : Exceptional items		-	-
VI Profit/(Loss) before Tax (IV-V)		<u>19,253.82</u>	<u>(35,728.34)</u>
VII Tax expenses :		-	-
(a) Current tax		-	-
(b) Deferred tax		-	-
(c) Tax adjustments for earlier years		-	-
VIII Profit/ (loss) for the period from continuing operations (VI-VII)		<u>19,253.82</u>	<u>(35,728.34)</u>
IX Profit/ (loss) for the period from discontinuing operations		-	-
X Profit/ (loss) for the period (VIII+IX)		<u>19,253.82</u>	<u>(35,728.34)</u>
XI Other Comprehensive Income			
A. Item that will not be reclassified to profit or loss :			
Remeasurements in Equity Investments		(6,458,866.52)	17,870,455.22
B. Income tax relating to items that will be reclassified to profit or loss		-	-
Total other comprehensive income (a+b)		<u>(6,458,866.52)</u>	<u>17,870,455.22</u>
XII Total comprehensive income for the year		<u>(6,439,612.70)</u>	<u>17,834,726.88</u>
XIII Earnings per share: (FV - Rs.10/- Note 20)			
Basic & Diluted (of Rs. 10 each)		0.64	(1.19)

The accompanying notes are an integral part of the Financial Statements

For & on Behalf of the Board

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

Sanjay Shaw
Sanjay Shaw
(Partner)
Membership No. 305966
Date: 13.05.2026
Place: Kolkata



Mr. Devendra Kumar Agarwal
Wholetime Director
DIN: 00555169

Mr. Devendra Kumar Agarwal
Chief Financial Officer

sd-1
Mr. Narayan Roy
Director
DIN: 07104417

sd-1
Bhagyashree Gupta
Company Secretary

BFM INDUSTRIES LIMITED

sd-1
Chief Financial Officer

BFM INDUSTRIES LTD

Cash Flow Statement for the year ended on 31st March, 2026

(Amount in ₹' 00)

Particulars	For the year ended 31st March,2026	For the year ended 31st March,2025
A. Cash Flow From Operating Activities:		
Net Profit as per Statement of Profit & Loss	19,253.82	(35,728.34)
Adjustments for:		
Profit/(Loss) on Sale of Investment	-	-
Operating Profit before Working Capital Changes	19,253.82	(35,728.34)
Adjustments for:		
Trade Payables	-	-
Other Current Liabilities	-	-
Other Financial Liabilities	15,695.56	47,279.64
Provision for Income Tax	-	-
Inventories	-	-
Loans & Advances	(32,920.14)	(6,170.84)
Other Current Assets	(50.38)	(3,435.14)
Cash generated from Operating Activities	1,978.86	1,945.32
Less Income Tax For earlier Year	-	-
Net Cash generated from Operating Activities (A)	1,978.86	1,945.32
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		
- Other Financial Liabilities Increase/(Decrease)	(1,427.39)	-
Net Cash from Financing Activities (C)	(1,427.39)	-
Net (Decrease) / Increase in cash & cash Equivalents (A+B+C)	551.47	2,095.32
Opening Cash & Cash Equivalents	4,379.66	2,284.34
Closing Cash & Cash Equivalents	4,931.13	4,379.66

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

Sanjay Shaw

Sanjay Shaw
(Partner)
Membership No. 305966



Date: 13.05.2026
Place: Kolkata

For and on behalf of the Board

Mr.Devendra Kumar Agarwa
Wholetime director
DIN:00555169

Mr.Devendra Kumar
Agarwal
Chief Financial Officer

BFM INDUSTRIES LTD.

Sd/-
Mr.Narayan Roy
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BFM INDUSTRIES LIMITED

Dee
Chief Financial Officer