General information about company

Scrip code*	542669
NSE Symbol*	NA
MSEI Symbol*	NA
ISIN*	INE374E01021
Name of company	BMW INDUSTRIES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	08-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	MANUFACTURING SELLING OF ENGINEERING PRODUCTS AND PROCESSING OF STEEL AND ALL OTHER ACTIVITIES INCIDENTIAL TO
Start date and time of board meeting	08-11-2025 11:30
End date and time of board meeting	08-11-2025 21:40
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025	01-04-2025	
	Date of end of reporting period	30-09-2025	30-09-2025	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**			
1	**Income**			
	Revenue from operations	29357.45	29357.45	
	Other income	692.44	692.44	
	Total income	**30049.89**	**30049.89**	
2	**Expenses**			
(a)	Cost of materials consumed	10757.08	10757.08	
(b)	Purchases of stock-in-trade	447.73	447.73	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-449.96	-449.96	
(d)	Employee benefit expense	1787.52	1787.52	
(e)	Finance costs	839.37	839.37	
(f)	Depreciation, depletion and amortisation expense	2612.03	2612.03	
(g)	**Other Expenses**			
1	OTHER EXPENSES	9979.18	9979.18	
	Total other expenses	**9979.18**	**9979.18**	
	Total expenses	**25972.95**	**25972.95**	
3	**Total profit before exceptional items and tax**	**4076.94**	**4076.94**	
4	Exceptional items	0	0	
5	**Total profit before tax**	**4076.94**	**4076.94**	
6	**Tax expense**			
7	Current tax	847.41	847.41	
8	Deferred tax	211.75	211.75	
9	**Total tax expenses**	**1059.16**	**1059.16**	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	**Net Profit Loss for the period from continuing operations**	**3017.78**	**3017.78**	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	**Net profit (loss) from discontinued operation after tax**	**0**	**0**	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	**Total profit (loss) for period**	**3017.78**	**3017.78**	
17	Other comprehensive income net of taxes	4.29	4.29	
18	**Total Comprehensive Income for the period**	**3022.07**	**3022.07**	
19	**Total profit or loss, attributable to**			
	Profit or loss, attributable to owners of parent	3034.72	3034.72	
	Total profit or loss, attributable to non-controlling interests	-16.94	-16.94	
20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent	3.96	3.96	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.33	0.33	
21	**Details of equity share capital**			
	Paid-up equity share capital	2250.86	2250.86	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
23	**Earnings per share**			
i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations	1.34	1.34	
	Diluted earnings (loss) per share from continuing operations	1.34	1.34	
ii	**Earnings per equity share for discontinued operations**			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	1.34	1.34	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.34	1.34	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Text Block

Textual Information(4)

3 (a) The above unaudited Consolidated financial results of the quarter and six month ended September 30, 2025, of BMW Industries Limited ("the Parent Company") and its subsidiary (together referred to as the "Group") have been prepared in accordance with Indian Accounting Standards ("Ind AS") as precribed under section 133 of Companies Act,2013 read with Rule 3 of Companies (Indian Accounting Standards) Rule 2015 (as amended) and have been compiled keeping in view the provision of Regulating 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended). These results were reviewed by the Audit Committee and thereafter approved by the Board of Directors and were taken on record at their meetings held on 8th November, 2025. The Statutory Auditors have carried out Limited Review on these results.

(b) The consolidated Accounts for the quarter and half year ended 30th September, 2025 include the figures of the company together with its subsidiaries (hereinafter referred to as Group), Sail Bansal Service Centre Limited.

4. Pursuant to the Order dated September 26th, 2025 of Hon'ble National Company Law Tribunal, Kolkata Bench (NCLT) the scheme of Arrangement for Amalgamation ("the Scheme") of two wholly owned subsidiaries ("the subsidiaries") namely BMW Iron & Steel Industries Limited and Nippon Cryo Private Limited (herein after collectively referred to as Transferor companies) with its Parent Company BMW Industries Limited (BMWIL) with effect from April 1st, 2024, i.e., the appointed date, has been approved by the NCLT and thereby on the Scheme becoming effective on receipt of the said order of the NCLT and filing thereof to Registrar of Companies, these subsidiaries stands amalgamated with BMWIL with effect from the appointed date. The Scheme has been given effect to in the Consolidated Financial Statements as per pooling of interest method in accordance with Appendix- C of IND AS 103 applicable for Business combination of entites under common control.

5. The Group has mainly one operating business segment viz, manufacturing and selling and processing of steel and all other activities are incidental to the same.

6. The Parent Company entered into a Share Purchase Agreement (SPA) on 04th April, 2017 inter-alia with M/S Anand Itta Bhata Udyog Private Limited for sale of its entire shareholding in Bansal Nepal Private Limited, subsidiary of the company consisting of 5,08,693 equity shares of Rs. 60/- each subject to compliance and completion of the formalities under the Foreign Exchange Management Act and the conditions precedent in terms of the Sale Purchase Agreement. During the current quarter, the SPA of the said investments classified earlier as held for sale has been executed and accordingly gain of Rs 107.19 lakhs arising on sale of this investment have been included under other income for the quarter and half year ended 30th September 2025.

7. Pursuant to the search conducted under section 132 of the Income Tax Act, 1961, during the quarter ended 30th June, 2023 the Parent Company has received Assessment Orders for the financials years 2015-2016 to 2021-2022 and demand notices aggregating to Rs 377.41 lakhs have been issued to the Parent Company. Rs 83.88 Lakhs pertaining to the financial years 2015-2016, 2017-2018 and 2018-2019 to the extent agreed upon by the Parent company, has been paid and recognized under current tax for the year ended 31st March, 2024 . Necessary appeals for remaining amount of demand of Rs.293.53 Lakhs have been filed before the Commissioner of Income Tax (Appeals) and are pending as on this date and impact with respect to this are presently not ascertainable. In view of the management of the Parent company, the allegations and contentions made by Income Tax Authorities as such are not tenable and adjustments if any required will be given effect to on determination.

8. Previous periods' figures have been regrouped/rearranged by the Company, wherever necessary.

Place : Kolkata
Dated: 8th November, 2025

For and on behalf of the Board of Directors
BMW Industries Limited

Ram Gopal Bansal
Chairman
(DIN : 00144159)

Statement of Asset and Liabilities

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	64952.94
	Capital work-in-progress	5144.82
	Investment property	1062.09
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	1104.35
	Total non-current financial assets	**1104.35**
	Deferred tax assets (net)	15.42
	Other non-current assets	8013.3
	Total non-current assets	**80292.92**
2	**Current assets**	
	Inventories	7946.94
	Current financial asset	
	Current investments	1453.58
	Trade receivables, current	10239.03
	Cash and cash equivalents	97.44
	Bank balance other than cash and cash equivalents	518.93
	Loans, current	754.37
	Other current financial assets	24.14
	Total current financial assets	**13087.49**
	Current tax assets (net)	0
	Other current assets	7074.61
	Total current assets	28109.04
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	108401.96
	Total current assets	28109.04
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	108401.96
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	2250.86
	Other equity	72978.96
	Total equity attributable to owners of parent	75229.82
	Non controlling interest	91.76
	Total equity	75321.58
2	**Liabilities**	
	Non-current liabilities	

	Non-current financial liabilities	
	Borrowings, non-current	8746.92
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	3697.35
	Total non-current financial liabilities	12444.27
	Provisions, non-current	391.8
	Deferred tax liabilities (net)	3726.02
	Deferred government grants, Non-current	0
	Other non-current liabilities	446.49
	Total non-current liabilities	17008.58
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	8386.8
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	99.62
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1808.41
	Total Trade payable	1908.03
	Other current financial liabilities	4474.1
	Total current financial liabilities	14768.93
	Other current liabilities	1142.94
	Provisions, current	61.45
	Current tax liabilities (Net)	98.48
	Deferred government grants, Current	0
	Total current liabilities	16071.8
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	33080.38
	Total equity and liabilities	108401.96
	Disclosure of notes on assets and liabilities	**Textual Information(1)**

Text Block

Textual Information(1)	.

Other Comprehensive Income

	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit or loss	5.73	5.73
	Total Amount of items that will not be reclassified to profit and loss	5.73	5.73
2	Income tax relating to items that will not be reclassified to profit or loss	1.44	1.44
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	4.29	4.29

Cash flow statement, indirect

Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	4076.94
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	839.37
	Adjustments for decrease (increase) in inventories	-2164.9
	Adjustments for decrease (increase) in trade receivables, current	-2114.39
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	38.16
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1602.89
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	2612.03
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	225.39
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	66.36
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**654.13**
	Net cash flows from (used in) operations	**4731.07**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	891
	Other inflows (outflows) of cash	-261.75
	Net cash flows from (used in) operating activities	**3578.32**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	8326.14
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	387.87
	Purchase of other long-term assets	-2584.94
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	222.6
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-103.23
	Net cash flows from (used in) investing activities	**-5233.96**
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	4502.67
	Repayments of borrowings	1335.88
	Payments of lease liabilities	51.8
	Dividends paid	835.13
	Interest paid	740.46
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	**1539.4**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-116.24**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**-116.24**
	Cash and cash equivalents cash flow statement at beginning of period	213.68
	Cash and cash equivalents cash flow statement at end of period	**97.44**