

Integrated Filing (Finance) Ind AS

BMW INDUSTRIES LIMITED

General Information

Scrip code*	542669
NSE Symbol*	NA
MSEI Symbol*	NA
ISIN*	INE374E01021
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	06-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-04-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
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 of board meeting	06-05-2026
Start time of board meeting	11:00:00
End date of board meeting	06-05-2026
End time of board meeting	14:55:00
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	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Lakhs)

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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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	20,949.56	66,522.92
	Other income	624.37	1,478.92
	Total income	21,573.93	68,001.84
2	Expenses		
(a)	Cost of materials consumed	9,300.17	27,603.68
(b)	Purchases of stock-in-trade	0.00	473.93
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	460.16	(453.12)
(d)	Employee benefit expense	815.54	3,483.12
(e)	Finance costs	517.49	1,888.15
(f)	Depreciation, depletion and amortisation expense	1,184.21	5,226.46
(g)	Other Expenses		
1	Other Expenses	4,607.65	18,901.61
	Total other expenses	4,607.65	18,901.61
	Total expenses	16,885.22	57,123.83
3	Total profit before exceptional items and tax	4,688.71	10,878.01
4	Exceptional items	0.00	0.00
5	Total profit before tax	4,688.71	10,878.01
6	Tax expense		
7	Current tax	937.11	2,193.81
8	Deferred tax	450.34	607.19
9	Total tax expenses	1,387.45	2,801.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	3,301.26	8,077.01
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	3,301.26	8,077.01
17	Other comprehensive income net of taxes	17.04	23.47
18	Total Comprehensive Income for the period	3,318.30	8,100.48
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	3,315.66	8,111.54
	Total profit or loss, attributable to non-controlling interests	(14.44)	(34.54)
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	3,333.20	8,135.03
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	(14.94)	(34.56)
21	Details of equity share capital		
	Paid-up equity share capital	2,250.86	2,250.86
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		78,075.11
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.47	3.59
	Diluted earnings (loss) per share from continuing operations	1.47	3.59
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00

iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	1.47	3.59
	Diluted earnings (loss) per share from continuing and discontinued operations	1.47	3.59
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

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	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
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 Re-measurement loss on Defined Benefit Plans	17.21	25.80
Total Amount of items that will not be reclassified to profit and loss	17.21	25.80
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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	0.17	2.33
5 Total Other comprehensive income	17.04	23.47

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm- yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	63,633.77
Capital work-in-progress	19,582.60
Investment property	1,043.82
Goodwill	162.08
Other intangible assets	0.00
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	
Loans, non-current	0.00
Other non-current financial assets	
1 Other non-current financial assets	1,128.08
Total of other non-current financial assets	1,128.08
Total non-current financial assets	1,128.08
Deferred tax assets (net)	
Other non-current assets	
1 Other non-current assets	13,101.11
Total of other non-current assets	13,101.11
Total non-current assets	98,651.46
2 Current assets	
Inventories	6,729.97
Current financial asset	
Current investments	0.00
Trade receivables, current	15,015.57
Cash and cash equivalents	457.92
Bank balance other than cash and cash equivalents	676.14
Loans, current	776.35
Other current financial assets	
1 Other current financial assets	23.21
Total of Other current financial assets	23.21
Total current financial assets	16,949.19
Current tax assets (net)	
Other current assets	
1 Other current assets	6,725.61
Total of other current assets	6,725.61
Total current assets	30,404.77
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	1,29,056.23
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	2,250.86
Other equity	78,075.11
Total equity attributable to owners of parent	80,325.97
Non controlling interest	73.82
Total equity	80,399.79
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	20,740.25
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
Total Trade payable	

	Other non-current financial liabilities	
1	Other non-current financial liabilities	1,536.57
2	Lease liability	2,551.57
	Total of other non-current financial liabilities	4,088.14
	Total non-current financial liabilities	24,828.39
	Provisions, non-current	304.91
	Deferred tax liabilities (net)	4,106.92
	Deferred government grants, Non-current	
	Other non-current liabilities	
1	Other non-current liabilities	355.12
	Total of other non-current liabilities	355.12
	Total non-current liabilities	29,595.34
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	13,457.72
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	103.09
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,082.51
	Total Trade payable	2,185.60
	Other current financial liabilities	
1	Other current financial liabilities	2,443.53
2	Lease Liability	90.09
	Total of other current financial liabilities	2,533.62
	Total current financial liabilities	18,176.94
	Other current liabilities	
1	Other current liabilities	762.24
	Total of other current liabilities	762.24
	Provisions, current	25.48
	Current tax liabilities (Net)	96.44
	Deferred government grants, Current	
	Total current liabilities	19,061.10
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	48,656.44
	Total equity and liabilities	1,29,056.23
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
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	10,878.01
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	1,888.15
Adjustments for decrease (increase) in inventories	(947.94)
Adjustments for decrease (increase) in trade receivables, current	(6,890.93)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	0.00
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	461.32
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	568.25
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	0.00
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	5,226.46
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	399.62
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	(406.83)
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	(121.59)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	(622.73)
Net cash flows from (used in) operations	10,255.28
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	1,938.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	8,317.28
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	429.37
Purchase of property, plant and equipment	28,514.13
Proceeds from sales of investment property	0.00

Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	252.82
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	4,500.88
Net cash flows from (used in) investing activities	(23,331.06)
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	21,274.05
Repayments of borrowings	3,167.62
Payments of lease liabilities	154.75
Dividends paid	967.46
Interest paid	1,726.20
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) financing activities	15,258.02
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	244.24
5 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.00
Net increase (decrease) in cash and cash equivalents	244.24
Cash and cash equivalents cash flow statement at beginning of period	213.68
Cash and cash equivalents cash flow statement at end of period	457.92

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015: The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Lodha & Co. LLP	Yes	31-03-2027

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							