D K P & ASSOCIATES

CHARTERED ACCOUNTANTS

611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email : deepak@dkpassociates.com

Independent Auditor's Review Report on the Half Yearly Unaudited Standalone 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 Of

BOMBAY METRICS SUPPLY CHAIN LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **BOMBAY METRICS SUPPLY CHAIN LIMITED** ("the Company") for the half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 ("the Circular").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS) 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 and in compliance with Regulations 33 of the Listing Regulations. 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. 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. The comparative financial information of the Company for the half year ended September 30,2025 and for the year ended March 31,2026 prepared in accordance with AS included in this Statement have been reviewed/audited, as applicable, by the predecessor auditors. The reports of the predecessor auditors on these comparative financial information dated November 14, 2025 and May 15, 2026 respectively, expressed an unmodified conclusion/ opinion, as applicable. Our conclusion on the Statement is not modified in respect of above matter.

5. Based on our review conducted as stated 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 applicable Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **D K P & Associates**
Chartered Accountants
Firm Registration No. 126305W

Deepak Doshi
Partner
Membership No. 037148
UDIN: 26037148XDSAFQ4175
Place: Mumbai
Date: 30th October 2026

DKP & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

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nkeniya@bombaymetrics.com
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www.bombaymetrics.com
CIN : L74999MH2015PLC263148

BOMBAY METRICS SUPPLY CHAIN LIMITED
CIN: L74999MH2015PLC263148

Standalone Financial Results for half year ended 30th September 2026

(₹ in lakhs, except earning per share)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30th September 2026 (Reviewed)	31st March 2026 (Refer Note 3)	30th September 2025 (Reviewed)	31st March 2026 (Audited)
1	**Income**				
	(a) Revenue from Operations	6,826.42	4,518.61	4,605.17	9,123.77
	(b) Other Income	4.52	31.56	77.73	109.29
	Total Income	**6,830.94**	**4,550.17**	**4,682.90**	**9,233.07**
2	**Expenses**				
	(a) Purchases of stock-in- trade	5,084.43	3,603.83	3,938.88	7,542.71
	(b) Changes in inventories of stock-in-trade	(371.12)	9.93	(223.22)	(213.28)
	(c) Employee benefits expense	234.18	218.35	187.06	405.40
	(d) Depreciation and amortisation expense	49.07	63.20	52.57	115.76
	(e) Finance Costs	53.94	55.86	58.63	114.49
	(f) Other expenses	1,388.80	504.81	547.01	1,051.81
	Total expenses	**6,439.30**	**4,455.98**	**4,560.92**	**9,016.90**
3	**Profit / (loss) before tax (1-2)**	**391.64**	**94.19**	**121.98**	**216.17**
4	**Tax expenses**				
	Current tax	102.00	31.00	31.00	62.00
	Deferred tax	1.79	(0.62)	(0.59)	(1.21)
	Short / (Excess) Provision for tax	-	0.59	-	0.59
	Total Tax Expense	103.79	30.97	30.41	61.38
5	**Profit / (loss) for the period**	**287.85**	**63.22**	**91.57**	**154.79**
6	**Earnings per share (Face value of ₹ 10) (Refer Note 6 below)**				
	(a) Basic (in ₹)	2.34	0.51	0.74	1.26
	(b) Diluted (in ₹)	2.30	0.50	0.74	1.23
7	Reserves excluding revaluation reserves				827.69

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Standalone Statement of Assets and Liabilities

(₹ in lakhs)

Sr. No.	Particulars	As at 30th September 2026 (Reviewed)	As at 31st March 2026 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholders Funds**		
(a)	Share Capital	1,231.39	1,231.39
(b)	Reserves & Surplus	1,126.90	827.69
(c)	Money received against share warrants	55.28	55.28
		2,413.58	2,114.36
2	**Non-Current Liabilities**		
(a)	Long-Term Borrowings	3.40	9.97
(b)	Long Term Provisions	27.29	22.26
		30.69	32.23
3	**Current Liabilities**		
(a)	Short-Term Borrowings	1,232.46	1,093.06
(b)	Trade Payables		
	-Due to Micro and Small Enterprises	591.21	550.78
	-Due to other than Micro and Small Enterprises	2,441.33	1,231.62
(c)	Other Current Liabilities	71.77	49.29
(d)	Short-Term Provisions	92.14	23.40
		4,428.91	2,948.15
	Total	**6,873.17**	**5,094.75**
B	**ASSETS**		
1	**Non-Current Assets**		
(a)	Property, Plant and Equipment and Intangible Assets		
(i)	Property, Plant and Equipment	646.95	659.68
(ii)	Intangible Assets	65.49	66.39
(iii)	Capital Work-in-progress	553.39	371.15
(iv)	Intangible assets under development	-	-
		1,265.83	1,097.22
(b)	Non-Current Investments	46.18	46.18
(c)	Deferred Tax Assets (Net)	13.16	14.95
(d)	Long-Term Loans and Advances	221.34	175.16
(e)	Other non-current assets	18.09	14.09
		1,564.60	1,347.60
2	**Current Assets**		
(a)	Inventories	647.69	276.57
(b)	Trade Receivables	3,252.46	2,481.85
(c)	Cash and Cash Equivalents	99.65	20.49
(d)	Bank Balances other than Cash and Cash Equivalents	137.90	125.80
(e)	Short-Term Loans and Advances	1,111.71	819.06
(f)	Other Current Assets	59.16	23.38
		5,308.58	3,747.15
	Total	**6,873.17**	**5,094.75**

Bombay Metrics Supply Chain Limited Mumbai

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Standalone Cash Flow Statement for half year ended 30th September 2026

(₹ in lakhs)

Sr. No.	Particulars	For the period ended 30th September 2026	For the period ended 30th September 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	**391.64**	**121.98**
	Adjusted for:		
	Depreciation and Amortisation Expense	49.07	52.57
	Export incentives receivable written off	-	-
	ESOP Compensation Expenses	23.67	-
	Provision for Retirement Benefits (net of payment)	1.09	11.13
	Unrealised foreign exchange loss/(gain)	35.01	(57.38)
	Sundry balances written back (net)	2.20	-
	Interest paid on borrowings	48.77	58.63
	Interest Income	(4.52)	(6.14)
	Operating Profit before Working Capital Changes	546.93	180.78
	Adjustments for changes in Working Capital		
	(Increase) / Decrease in Trade and other receivables	(805.62)	591.05
	(Increase) / Decrease in Inventories	(371.12)	(223.22)
	Increase / (Decrease) Trade payables & others liabilities	1,258.12	(440.25)
	(Increase) / Decrease in Long Term Loans & Other Assets	(388.58)	109.78
	Cash Generated from Operations	**239.72**	**218.14**
	Taxes Paid (Net)	(24.93)	(106.86)
	Net Cash flow from / (used in) Operating Activities	**214.79**	**111.28**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Interest Income	0.19	0.43
	Outflow on Acqusition of subsidiary	-	-
	Loan given to subsidiary Company	-	-
	Investment in Fixed Deposit		(125.00)
	Acquisition of Property Plant and Equipment	(217.10)	(129.92)
	Net Cash flow from / (used in) Investing Activities	**(216.91)**	**(254.49)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Cash inflow from Availing Bank OD (Net)	138.81	-
	Repayment of Vehicle Loan	(5.99)	(5.53)
	Repayment of Long Term Borrowings	-	208.23
	Finance cost paid	(48.77)	(58.62)
	Dividend Paid	-	-
	Proceeds from preferential issue (Share Warrants)	-	-
	Net Cash Flow from / (used in) Financing Activities	**84.05**	**144.08**
	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	**81.93**	**0.87**
	Cash and cash equivalents opening balance	17.72	16.85
	Cash and cash equivalents closing balance	99.65	17.72
	Net Increase / (Decrease) in Cash and Cash Equivalents	**81.93**	**0.87**

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Notes to standalone Financial Results

1 The above results for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 30th October, 2026 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

2 These results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards specified as per section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India.

3 The figures for the half year ended 31st March 2026 as reported in these financial results, are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published year to date unaudited figures upto the 30th September 2025 which were subjected to Limited Review by Statutory Auditors.

4 The Company has identified 3 primary reportable business segments as per AS 17 "Segment Reporting" ie. Engineering tools including its related services, trading of Metals and supply chain logistics. Segment wise details are as follows.

Particulars	Half Year Ended			Year Ended
	30th September 2026	31st March 2026	30th September 2025	31st March 2026
PRIMARY SEGMENT (Business Segment)				
Revenue				
Engineering tools and related services	5,158.75	3,329.11	3,219.26	6,548.37
Trading of Metals (Aluminium / Copper)	474.48	979.87	907.05	1,886.92
Supply Chain	1,067.32	159.77	402.20	561.97
Others	125.86	49.86	76.66	126.52
Total	**6,826.42**	**4,518.61**	**4,605.17**	**9,123.77**
Expenses				
Engineering tools and related services	4,249.70	2,688.40	2,826.10	5,514.50
Trading of Metals (Aluminium / Copper)	461.50	959.43	871.75	1,831.18
Supply Chain	991.79	136.58	370.56	507.13
Others	-	-	-	-
Total	**5,702.98**	**3,784.41**	**4,068.41**	**7,852.82**
Results				
Engineering tools and related services	909.05	640.71	393.15	1,033.86
Trading of Metals (Aluminium / Copper)	12.99	20.44	35.30	55.74
Supply Chain	75.54	23.19	31.64	54.84
Others	125.86	49.86	76.66	126.52
	1,123.44	**734.20**	**536.75**	**1,270.96**
Add: Unallocable Income -other income	4.52	31.56	77.73	109.29
Less: Unallocable expenses	682.38	615.71	433.88	1,049.59
Less: Finance Cost	53.94	55.86	58.63	114.49
Profit before Taxes	**391.64**	**94.19**	**121.98**	**216.17**
Less : Tax Expenses	103.79	30.97	30.41	61.38
Profit After Tax	**287.85**	**63.22**	**91.57**	**154.79**
OTHER INFORMATION				
SEGMENT ASSETS				
Engineering tools and related services	3,209.65	2,370.80	2,073.48	2,370.80
Trading of Metals (Aluminium / Copper)	547.39	775.44	614.11	775.44
Supply Chain	826.81	365.40	841.76	365.40
Others	0.06	13.26	1.93	13.26
Unallocable Corporate Assets	2,289.27	1,569.86	1,682.78	1,569.86
Total Assets	**6,873.17**	**5,094.75**	**5,214.06**	**5,094.75**
SEGMENT LIABILITIES				
Engineering tools and related services	2,156.37	1,547.20	51.88	1,547.20
Trading of Metals (Aluminium / Copper)	-	53.53	24.63	53.53
Supply Chain	824.59	1.70	184.94	1.70
Others	-	-	-	-
Unallocable Corporate Liabilities	1,478.64	1,377.96	2,980.32	1,377.96
Total liabilities	**4,459.60**	**2,980.39**	**3,241.77**	**2,980.39**
SECONDARY SEGMENT (Geographical Segment)				
REVENUE				
Within India	474.48	979.87	907.05	1,886.92
Outside India	6,351.93	2,976.77	3,698.12	6,674.89
	6,826.42	**3,956.64**	**4,605.17**	**8,561.81**
ASSET				
Within India	3,765.05	3,366.52	3,028.74	3,366.52
Outside India	3,108.12	1,728.23	2,185.32	1,728.23
	6,873.17	**5,094.75**	**5,214.06**	**5,094.75**

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Notes to standalone Financial Results

5 During the half year, the Company declared dividend of ₹ 0.10/- per equity share for the financial year 2025-26 aggregating to ₹ 12.31 lakhs as approved by the shareholders of the Company at the AGM held on 25th September, 2026

6 Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.

7 The above results of the Company are available on the Company's website www.bombaymetrics.com and also on www.nseindia.com.

For Bombay Metrics Supply Chain Limited

Mr. Nipul Hirji Keniya
Managing Director
DIN: 03087659
Place: Mumbai
Date:30th October 2026

Bombay Metrics Supply Chain Limited Mumbai

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