

r/c

RAJENDRA & CO.
CHARTERED ACCOUNTANTS

1311 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel : 6630 6735 E-mail : contact@rajendraco.com

Independent Auditors' Report on Audit of the Annual Consolidated Financial Results of the BOMBAY METRICS SUPPLY CHAIN LIMITED ("Company") Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

To
The Board of Directors of
BOMBAY METRICS SUPPLY CHAIN LIMITED

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the Consolidated Financial Results of **BOMBAY METRICS SUPPLY CHAIN LIMITED** ("the Holding Company) and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") included in the accompanying "Statement of Consolidated Financial Results for the half-year and year ended March 31, 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, as amended from time to time (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on consideration of reports of the other auditors on separate financial statements of the subsidiary, the statement:

- a. Includes the results of the following entities:

Sr No.	Name of entity	Relationship
1	Bombay Metrics Supply Chain Limited	Holding Company
2	Metrics Vietnam Company Limited	Wholly Owned Subsidiary
3	Bombay Metrics Metals Private Limited	Subsidiary (Incorporated on 12 th February, 2025)

- b. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the Consolidated net profit, and other financial information of the Group for the half-year and year-ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143 (10) of the Companies Act, 2013 as amended from time to time ("the Act").

Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



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Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The respective Board of Directors of the Companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies are responsible for assessing the ability of Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 this Statement.

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 Statement, 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.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Statement 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities which are included in the Statement of which we are the independent auditors. For other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company of which we are the independent auditor 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

The accompanying Statement includes the audited financial statements and other financial information in respect of:

- a. One subsidiary, whose financial statements reflects total assets of Rs. 37.33 Lakhs as at December 31, 2025, and total revenues of Rs 63.48 and Rs. 139.57 Lakhs and total profit after tax of Rs. 11.95 and Rs. 11.66 Lakhs, for half year and year ended on that date respectively and net cash outflow of Rs. 5.37 Lakhs for the year ended December 31, 2025 as considered in the Statement which have been audited by their independent auditors.

The independent auditors report on the financial statement of the entity referred above have been furnished to us by the Management of Holding Company and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of the wholly owned subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph above. Our Opinion is not modified in respect of above matters.



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- b. The Statements includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the first half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of above matters.

For **Rajendra & Co.**
Chartered Accountants
Firm Registration No 108355W

Akshay Shah

Akshay Shah
Partner
Membership No: 103316
UDIN: 26103316MZXTV73848
Place: Mumbai
Date: May 15, 2026



BOMBAY METRICS SUPPLY CHAIN LIMITED
CIN: L74999MH2015PLC263148

Consolidated Financial Results for the half year and year ended 31st March 2026

(₹ in lakhs, except earning per share)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31st March 2026 (Refer Note 3)	30th September 2025 (Reviewed)	31st March 2025 (Audited)	31st March 2026 (Audited)	31st March 2025 (Audited)
1	Income					
	(a) Revenue from Operations	4,581.99	4,681.20	5,288.33	9,263.19	10,147.48
	(b) Other Income	31.45	77.78	64.49	109.23	124.99
	Total Income	4,613.44	4,758.99	5,352.81	9,372.42	10,272.46
2	Expenses					
	(a) Purchases of stock-in-trade	3,603.83	3,938.88	3,894.72	7,542.71	7,433.54
	(b) Changes in inventories of stock-in-trade	9.93	(223.22)	28.71	(213.28)	12.70
	(c) Employee benefits expense	255.42	242.25	232.48	497.67	455.51
	(d) Depreciation and amortisation expense	63.60	52.94	62.12	116.54	129.11
	(e) Finance Costs	55.86	58.63	68.45	114.49	116.50
	(f) Other expenses	519.17	568.78	677.33	1,087.95	1,517.46
	Total expenses	4,507.81	4,638.27	4,963.80	9,146.08	9,664.83
3	Profit before tax (1-2)	105.62	120.72	389.01	226.35	607.63
4	Tax expenses					
	Current tax	31.00	31.00	107.00	62.00	168.00
	Deferred tax	(1.01)	(0.59)	(2.94)	(1.61)	(8.90)
	Short / (Excess) Provision for tax	0.59	-	(1.47)	0.59	(1.47)
	Total Tax Expense	30.57	30.41	102.59	60.98	157.63
5	Profit / (loss) for the period (3-4)	75.05	90.31	286.42	165.36	450.01
6	Profit for the year attributable to:					
	(i) Owners of the Company	75.15	90.43	286.51	165.58	450.09
	(ii) Minority interest	(0.10)	(0.12)	(0.08)	(0.22)	(0.08)
	Total	75.05	90.31	286.42	165.36	450.01
7	Earnings per share (Face value of ₹ 10)					
	(Refer Note 6 below)					
	Basic (in ₹)	0.61	0.73	2.33	1.34	3.66
	Diluted (in ₹)	0.60	0.73	2.33	1.32	3.66
8	Paid up Equity Share Capital (Equity Shares of ₹ 10/- each)				1,231.39	1,231.39
9	Reserves and Surplus				852.04	687.54



BOMBAY METRICS SUPPLY CHAIN LIMITED			
CIN: L74999MH2015PLC263148			
Consolidated Statement of Assets and Liabilities			
(₹ in lakhs)			
Sr. No.	Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders Funds		
(a)	Share Capital	1,231.39	1,231.39
(b)	Reserves and Surplus	852.04	687.54
(c)	Money received against share warrants	55.28	-
(d)	Minority Interest	-	0.12
		2,138.72	1,919.05
2	Non-Current Liabilities		
(a)	Long-Term Borrowings	9.97	22.23
(b)	Long Term Provisions	22.26	21.88
		32.23	44.10
3	Current Liabilities		
(a)	Short-Term Borrowings	1,093.06	1,124.73
(b)	Trade Payables		
	-Due to Micro and Small Enterprises	550.88	282.76
	-Due to other than Micro and Small Enterprises	1,233.02	1,908.35
(c)	Other Current Liabilities	52.36	65.30
(d)	Short-Term Provisions	23.40	100.35
		2,952.72	3,481.47
	Total	5,123.67	5,444.63
B	ASSETS		
1	Non-Current Assets		
(a)	Property, Plant and Equipment and Intangible Assets		
(i)	Property, Plant and Equipment	662.50	659.91
(ii)	Intangible Assets	66.39	55.57
(iii)	Capital Work-in-Progress	371.15	143.46
(iv)	Intangible assets under development	-	3.20
		1,100.05	862.15
(b)	Goodwill on Consolidation	38.13	38.13
(c)	Non Current Investments	-	-
(d)	Deferred Tax Assets (Net)	15.34	13.74
(e)	Long-Term Loans and Advances	170.16	235.21
(f)	Other non-current assets	14.09	129.09
		1,337.78	1,278.32
2	Current Assets		
(a)	Inventories	276.57	63.28
(b)	Trade Receivables	2,497.92	3,196.71
(c)	Cash and Cash Equivalents	41.44	39.56
(d)	Bank Balances other than Cash and Cash Equivalents	125.80	1.39
(e)	Short-Term Loans and Advances	820.59	837.15
(f)	Other Current Assets	23.58	28.22
		3,785.90	4,166.30
	Total	5,123.67	5,444.63



BOMBAY METRICS SUPPLY CHAIN LIMITED
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Consolidated Cash Flow Statement for the year ended 31st March 2026

(₹ in lakhs)

Sr. No.	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	226.35	607.63
	Adjusted for:		
	Depreciation and Amortisation Expense	116.54	129.11
	Export incentives receivable written off	-	94.16
	ESOP Compensation Expenses	23.57	
	Provision for Retirement Benefits (net of payment)	0.24	12.71
	Unrealised foreign exchange loss/(gain)	(70.76)	19.48
	Interest paid on borrowings	112.71	79.18
	Sundry balances written back (net)	-	(7.28)
	Interest Income	(11.06)	(3.49)
	Operating Profit before Working Capital Changes	397.59	931.49
	Adjustments for changes in Working Capital		
	(Increase) / Decrease in Trade and other receivables	769.54	(771.76)
	(Increase) / Decrease in Inventories	(213.28)	12.70
	Increase / (Decrease) Trade payables & others liabilities	(420.17)	(390.72)
	(Increase) / Decrease in Long Term Loans & Other Assets	82.40	(255.83)
	Cash Generated from Operations	616.07	(474.12)
	Taxes Paid (net)	(141.59)	(145.12)
	Net Cash flow from / (used in) Operating Activities	474.48	(619.24)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest Income	7.76	0.18
	Loan given to Subsidiary	-	
	Investment in Fixed Deposit		
	Acquisition of Property Plant and Equipment	(354.44)	(128.47)
	Net Cash flow from / (used in) Investing Activities	(346.68)	(128.29)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/(Repayment) of Long Term Borrowings	-	(216.38)
	Repayment of vehicle loan	(11.14)	(14.29)
	Cash flow from availing new vehicle loans	-	33.37
	Cash inflow from Availing Bank OD (net)	(32.77)	1,028.35
	Finance cost paid	(112.71)	(79.18)
	Dividend Paid	(24.59)	(27.70)
	Contribution from Minority interest		0.02
	Proceeds from preferential issue (Share Warrants)	55.28	-
	Net Cash Flow from / (used in) Financing Activities	(125.94)	724.20
	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	1.86	(23.32)
	Opening Balance of Cash and Cash Equivalents	39.56	62.97
	Add: Cash and cash equivalent on consolidation		-
	Add: Exchange difference on translation of foreign currency cash and cash equivalents	0.03	(0.10)
	Closing Balance of Cash and Cash Equivalents	41.44	39.56
	Net Increase / (Decrease) in Cash and Cash Equivalents	1.86	(23.32)



BOMBAY METRICS SUPPLY CHAIN LIMITED
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Notes to consolidated Financial Results

- The above Audited consolidated results for the half year and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 15th May 2026.
- 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.
- 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.
- The Holding Company has identified 2 primary reportable business segments as per AS 17 "Segment Reporting" i.e. Engineering tools including its related services and trading of Metals. Segment wise details are as follows.

Particulars	Half Year Ended		Year Ended		
	31st March, 2026	30th September, 2025	31st March, 2025	31st March, 2026	
(₹ in lakhs)					
PRIMARY SEGMENT (Business Segment)					
Revenue					
Engineering tools and related services	3,329.11	3,219.26	4,267.42	6,548.37	8,338.11
Trading of Metals (Aluminium / Copper)	979.87	907.05	326.95	1,886.92	534.63
Others	273.01	554.90	693.95	827.91	1,274.73
Inter Segment Revenue	-	-	-	-	-
Total	4,581.99	4,681.20	5,288.32	9,263.19	10,147.48
Expenses					
Engineering tools and related services	2,699.99	2,826.10	3,649.49	5,526.10	6,965.67
Trading of Metals (Aluminium / Copper)	959.43	871.75	316.95	1,831.18	519.05
Others	217.25	370.56	479.24	587.80	924.65
Inter Segment Expenses	-	-	-	-	-
Total	3,876.67	4,068.41	4,445.68	7,945.08	8,409.37
Results					
Engineering tools and related services	629.11	393.15	617.93	1,022.27	1,372.44
Trading of Metals (Aluminium / Copper)	20.44	35.30	10.00	55.74	15.58
Others	55.76	184.34	214.71	240.11	350.09
	705.31	612.79	842.63	1,318.11	1,738.10
Add: Unallocable Income -other income	31.45	77.78	64.50	109.23	124.99
Less: Unallocable expenses	575.28	511.23	449.67	1,086.51	1,138.95
Less: Finance Cost	55.86	58.63	68.44	114.49	116.50
Profit before Taxes	105.62	120.72	389.02	226.35	607.63
Less : Tax Expenses	30.57	30.41	102.59	60.98	157.63
Profit After Tax	75.05	90.31	286.43	165.36	450.01
OTHER INFORMATION					
SEGMENT ASSETS					
Engineering tools and related services	2,736.19	2,915.24	3,536.32	2,736.19	3,536.32
Trading of Metals (Aluminium / Copper)	775.44	614.11	272.12	775.44	272.12
Others	29.33	1.93	-	29.33	-
Unallocable Corporate Assets	1,582.71	1,702.43	1,636.19	1,582.71	1,636.19
Total Assets	5,123.67	5,233.71	5,444.63	5,123.67	5,444.63
SEGMENT LIABILITIES					
Engineering tools and related services	1,547.20	51.88	2,114.40	1,547.20	2,114.40
Trading of Metals (Aluminium / Copper)	53.53	24.63	76.70	53.53	76.70
Unallocable Corporate Liabilities	1,384.23	3,173.32	1,334.47	1,384.23	1,334.47
Total liabilities	2,984.96	3,249.83	3,525.57	2,984.96	3,525.57
SECONDARY SEGMENT (Geographical Segment)					
REVENUE					
Within India	979.87	907.05	326.95	1,886.92	534.63
Outside India	3,602.12	3,774.16	4,961.37	7,376.28	9,612.84
	4,581.99	4,681.20	5,288.33	9,263.19	10,147.48
ASSET					
Within India	3,358.11	3,021.64	2,509.77	3,358.11	2,509.77
Outside India	1,765.56	2,212.07	2,934.86	1,765.56	2,934.86
	5,123.67	5,233.71	5,444.63	5,123.67	5,444.63





BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN: L74999MH2015PLC263148

Notes to consolidated Financial Results

- 5 During the half year, the Holding Company declared and paid dividend of ₹ 0.20/- per equity share for the financial year 2024-25 aggregating to ₹ 24.62 lakhs as approved by the shareholders of the Company at the AGM held on 25th September, 2025
- 6 During the half year, the Holding Company allotted 4,68,000 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" as approved by the Shareholders of the Company in the Annual General Meeting held on 25th September 2025. Each warrant is issued at a price of Rs. 47.25.
- The Holding Company has received Rs. 55,28,250/- being 25% of the issue price of warrants and have utilised Rs 53,11,520 upto 31st March 2026. The balance amount aggregating to Rs 2,16,730 is parked in a separate bank account.
- Each warrant entitles the holder to apply for one fully paid-up equity share of the Holding Company with a face value of Rs. 10 upon payment of the balance Rs. 35.4375 per warrant, within 18 months from the date of allotment of these share warrants.
- 7 In terms of Holding Company's ESOP plan, the Company granted 355,395 (net) options to eligible employees. Each option is exercisable after the vesting period at an exercise price of Rs 15 per option.
- 8 The Government of India has Notified on 8th May, 2026 Rules for implementation of Four Labour codes with implementation date being 21st November, 2025. The Four new labour laws were notified in December 2019 which have consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes").
- The Company has made a preliminary detailed analysis implemented the same.
- Since the Rules have been notified after the close of the financial year, the Company is in the process of making an assessment if there is any further impact on the financial statements. The impact if any, will be given effect to in the current financial year ending 31 March, 2027
- 9 The Board of Directors have recommended a dividend of Rs. 0.10 @ 1% per equity share of face value of Rs. 10/- each, subject to approval from the shareholders at the ensuing Annual General Meeting of the Company.
- 10 Figures for the previous periods are regrouped / reclassified wherever necessary, to make them comparable.
- 11 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

Nipul H. Keniya

Mr. Nipul Hirji Keniya
Managing Director
DIN: 03087659
Place: Mumbai
Date: 15th May 2026

