



# Bombay Oxygen Investments Ltd.

REGD. OFF.: 22/B, Mittal Tower, "B" Wing, Nariman Point, Mumbai - 400021 Tel.: +91-22-6610 7503-08

Email : bomoxy@mtnl.net.in / contact@bomoxy.com

Website : www.bomoxy.com • CIN : L65100MH1960PLC011835

Sy /BSE /164

11<sup>th</sup> August, 2022

To,  
BSE Ltd.  
P.J. Towers, Dalal Street,  
Mumbai - 400 001  
Scrip Code: 509470

Dear Sir/Madam,

**Sub: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> JUNE, 2022**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have enclosed herewith a copy of the Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2022 along with Limited Review Report duly signed by the Statutory Auditors of the Company. The said results were taken on record by the Board at its meeting held on 11<sup>th</sup> August, 2022.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Bombay Oxygen Investments Limited

*S. S. Navalkar*

Sangeeta Rohit Naik  
Company Secretary



# AMS & CO.

## CHARTERED ACCOUNTANTS

### Limited Review Report on Unaudited Quarterly and Year-to-date Financial Results of Bombay Oxygen Investments Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of

#### Bombay Oxygen Investments Limited

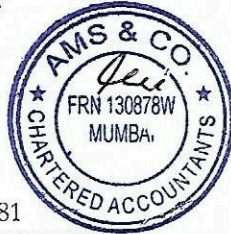
1. We have reviewed the accompanying Statement of unaudited financial results of Bombay Oxygen Investments Limited ('the Company') for the quarter ended 30th June 2022 ('the Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The statement includes comparative financial figures of the Company for the quarter ended 30th June, 2021 and 31st March, 2022 alongwith year ended 31st March 2022 which has been reviewed / audited by the predecessor auditor vide its report dated 12th August, 2021 and 23rd May, 2022 respectively in which the predecessor auditor has expressed an unmodified conclusion.

Our conclusion is not modified in respect of this matter.

For AMS & Co.  
Chartered Accountants  
FRN: 130878W

Anil Kumar Halwai

Anil Kumar Halwai  
Partner  
Membership No.: 115481  
UDIN: 22115481AOUPYX6909  
Place: Mumbai  
Date: 11th August, 2022





**Bombay Oxygen Investments Limited**

CIN : L65100MH1960PLC011835

22/B, Mittal Tower, 210 Nariman Point, Mumbai - 400 021.

Email id:- contact@bomoxy.com | Website: - www.bomoxy.com

**Statements of Unaudited Financial Results for the Quarter Ended 30th June, 2022**

(Rs. In Lakhs)

Sr. No.	PARTICULARS	Quarter ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
1	<b>Revenue from Operations</b>				
	Interest Income	-	0.36	2.67	8.37
	Dividend Income	29.57	1.23	13.09	107.79
	Net gain on fair value changes of financial assets	(1,578.18)	(264.12)	1,475.82	3,218.51
2	Other Income	0.01	27.35	-	29.40
	<b>Total Income</b>	<b>(1,548.60)</b>	<b>(235.18)</b>	<b>1,491.58</b>	<b>3,364.07</b>
3	<b>Expenses</b>				
(a)	Employee benefits expense	15.27	20.55	18.09	75.22
(b)	Depreciation and Amortisation expenses	4.33	4.76	4.75	19.01
(c)	Other expenses	26.12	28.51	28.93	114.03
	<b>Total Expenses</b>	<b>45.72</b>	<b>53.82</b>	<b>51.77</b>	<b>208.26</b>
4	<b>Profit / (loss) from Ordinary activities before tax &amp; Exceptional Items</b>	<b>(1,594.32)</b>	<b>(289.00)</b>	<b>1,439.81</b>	<b>3,155.81</b>
5	Tax expenses (net)				
	Current Tax	-	(7.54)	(0.38)	(0.00)
	Deferred Tax	(173.98)	1.42	159.59	348.97
6	<b>Profit/ (loss) for the year</b>	<b>(1,420.34)</b>	<b>(282.88)</b>	<b>1,280.60</b>	<b>2,806.84</b>
7	<b>Other Comprehensive Income / (loss)</b>				
	Items that will not be reclassified to Profit or Loss				
	- Remeasurement of post employment benefit obligation	-	6.72	-	6.72
	- Gains and losses on remeasuring FVTOCI financial assets	(2,241.48)	(1,423.19)	1,114.37	(461.69)
	- Income Tax on above	(15.07)	158.26	(124.57)	50.08
	<b>Other Comprehensive Income / (loss)</b>	<b>(2,256.55)</b>	<b>(1,258.21)</b>	<b>989.80</b>	<b>(404.89)</b>
8	<b>Total Comprehensive Income / (loss)</b>	<b>(3,676.89)</b>	<b>(1,541.09)</b>	<b>2,270.40</b>	<b>2,401.95</b>
9	Paid-up equity share capital (FV of Rs.100 /-per share)	150.00	150.00	150.00	150.00
10	Other Equity	-	-	-	32,434.79
11	<b>Earnings Per Share (EPS)</b>				
	(per equity share of nominal value Rs.100 each)				
	- for profit/(loss) from total operations	(946.89)	(188.59)	853.73	1,871.23



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**Notes:**

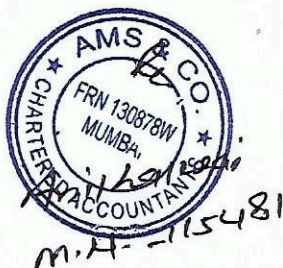
- 1 The above Unaudited Financial Results of the Company for the quarter ended 30th June, 2022 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meetings held on 11th August, 2022. The statutory auditors of the Company have carried out the limited review of the aforesaid results.
- 2 The above 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) Rules 2016, prescribed under section 133 of the Companies Act 2013 ('the Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India. Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.
- 3 Other expenses for the quarter ended 30th June, 2022 include Rs.11.81 lakhs towards legal and professional fees.
- 4 The Company is a Non Banking Financial Company and has no activities other than Investments. Accordingly there are no separate reporting segment as in Ind AS -108 "Operating Segment".
- 5 The figures for the last quarter ended 31st March, 2022 as reported in these quarterly financial results, are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- 6 Figures of the previous year has been reclassified/ regrouped wherever necessary.

Place : Mumbai  
Date: 11th August, 2022



By order of the Board

*Hema Ranganathan*  
Hema Ranganathan  
Whole-Time Director  
DIN: 08684881





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**Extract of Unaudited Financial Results for the Quarter Ended 30th June, 2022**

(Rs. In Lakhs)

Particulars	Quarter ended	Quarter ended	Quarter ended	Year Ended
	30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
Total income from operations (net)	(1,548.60)	(262.53)	1,491.58	3,334.67
Net Profit / (Loss) for the year (Before tax, Exceptional and /or Extraordinary items)	(1,594.32)	(289.00)	1,439.81	3,155.81
Net Profit / (Loss) for the year before tax (after Exceptional and /or Extraordinary items)	(1,594.32)	(289.00)	1,439.81	3,155.81
Net Profit / (Loss) for the year after tax (after Exceptional and /or Extraordinary items)	(1,420.34)	(282.88)	1,280.60	2,806.84
Total Comprehensive Income for the year (comprising profit or (loss) for the year after tax and other Comprehensive income after tax)	(3,676.89)	(1,541.09)	2,270.40	2,401.95
Equity Share Capital	150.00	150.00	150.00	150.00
Earnings Per Share (EPS) of Rs. 100/- each - Basic & diluted (not annualised)	(946.89)	(188.59)	853.73	1,871.23

**Notes**

1. The above is an extract of the detailed format of the Quarterly Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The full format of the Quarter Ended Financial Results are available on the Stock Exchange at BSE at [www.bseindia.com](http://www.bseindia.com) and on Company's website at [www.bomoxy.com](http://www.bomoxy.com).
2. The above unaudited financial results of the Company for the Quarter ended 30th June, 2022 have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 11th August, 2022.
3. The financial results for the Quarter ended 30th June, 2022 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
4. The financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 as amended (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
5. Comparative financial information of the previous quarter have been regrouped / rearranged wherever considered necessary to correspond to the figures of current quarter.

By order of the Board

Place : Mumbai  
Date: 11th August, 2022



*Hema Renganathan*  
Hema Renganathan  
Whole-Time Director  
DIN: 08684881

