



Bombay Oxygen Investments Ltd.

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Email : bomoxy@mtnl.net.in • CIN : L65100MH1960PLC011835

Sy/BSE / 304

11th November, 2021

The Department of Corporate Services
BSE Ltd.
P.J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 509470

Dear Sir/Madam,

**Sub: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR
ENDED 30TH SEPTEMBER, 2021**

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 and half year ended 30th September, 2021 along with the 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 11th November, 2021.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Bombay Oxygen Investments Limited

S. S. Navalkar

Sangeeta Rohit Naik
Company Secretary



Encl: as above

SGCO & Co. LLP

Chartered Accountants

Limited Review Report on the Unaudited Financial Results of Bombay Oxygen Investments Limited for the quarter and half ended 30th September, 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To,

The Board of Directors

Bombay Oxygen Investments Limited (formerly known as 'Bombay Oxygen Corporation Limited')

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Bombay Oxygen Investments Limited** ('the Company') for the quarter and half year ended 30th September, 2021 together with the notes thereon ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as 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 recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 the Company personnel and analytical procedures applied to financial data and thus provide 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 aforesaid accounting standard and other recognized accounting practices and policies have 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 Circular No. CIR/CFD/FAC/6212016 dated July 5, 2016 the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G C O & Co. LLP

Chartered Accountants

Firm's Registration No. 112081W/W100184


Suresh Murarka

Partner

Mem.No. 044739

UDIN : 21044739AAAATA8717



Place : Mumbai

Date : 11th November, 2021

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Mumbai • Delhi

Bombay Oxygen Investments Limited

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Statements of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2021

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Revenue from Operations						
	Interest Income	2.67	2.67	2.90	5.34	5.77	11.37
	Dividend Income	92.24	13.09	41.54	105.33	41.54	120.01
	Net gain on fair value changes of financial assets	1,896.47	1,475.82	828.79	3,372.29	2,219.04	5,960.74
2	Other Income	1.38	-	0.44	1.38	0.44	678.78
	Total Income	1,992.76	1,491.58	873.67	3,484.34	2,266.79	6,770.90
3	Expenses						
(a)	Employee benefits expense	18.50	18.09	22.52	36.59	43.68	78.37
(b)	Depreciation and Amortisation expenses	4.75	4.75	4.88	9.50	9.87	19.48
(c)	Other expenses	29.58	28.93	31.33	58.51	53.43	128.15
	Total Expenses	52.83	51.77	58.73	104.60	106.98	226.00
4	Profit / (loss) before tax	1,939.93	1,439.81	814.94	3,379.74	2,159.81	6,544.90
5	Tax expenses (net)						
	Current Tax	17.49	(0.38)	160.27	17.11	489.19	95.92
	Deferred Tax	180.63	159.59	(0.09)	340.22	(0.17)	620.28
6	Profit/(loss) for the year	1,741.81	1,280.60	654.76	3,022.41	1,670.79	5,828.70
7	Other Comprehensive Income / (loss)						
	Items that will not be reclassified to Profit or Loss						
	- Remeasurement of post employment benefit obligation	-	-	0.31	-	0.61	7.36
	- Gains and losses on remeasuring FVTOCI financial assets	885.00	1,114.37	2,258.51	1,999.37	3,765.48	7,342.24
	- Income Tax on above	(99.11)	(124.57)	(0.09)	(223.68)	(0.17)	(310.68)
	Other Comprehensive Income / (loss)	785.89	989.80	2,258.73	1,775.69	3,765.92	7,038.92
8	Total Comprehensive Income / (loss)	2,527.70	2,270.40	2,913.49	4,798.10	5,436.71	12,867.62
9	Paid-up equity share capital (FV of Rs.100 /-per share)	150.00	150.00	150.00	150.00	150.00	150.00
10	Other Equity	-	-	-	-	-	30,062.84
11	Earnings Per Share (EPS)						
	(per equity share of nominal value Rs.100 each)						
	- for profit/(loss) from total operations	1,161.21	853.73	436.51	2,014.94	1,113.86	3,885.80



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Statement of Unaudited Assets and Liabilities as at 30.09.2021**(Rs in Lakhs)**

Particulars	As at 30th September, 2021 (Unaudited)	As at 31st March, 2021 (Audited)
Assets		
Financial Assets		
Cash and cash equivalents	67.24	22.55
Bank Balance other than Cash and cash equivalents	202.16	202.16
Trade receivables	47.46	47.46
Investments	34,942.99	29,675.09
Other financial assets	6.44	1.10
Total financial assets	35,266.29	29,948.36
Non-financial Assets		
Current tax assets (Net)	540.92	562.45
Property, Plant and Equipment	714.99	724.62
Other non-financial assets	10.60	0.84
Total non-financial assets	1,266.51	1,287.91
Total assets	36,532.80	31,236.27
Liabilities and Equity		
Liabilities		
Financial liabilities		
Trade payables		
Total outstanding dues to micro enterprise and small enterprise	3.84	5.19
Total outstanding dues to creditors other than micro enterprise and small enterprise	18.20	18.17
Other financial liabilities	29.70	32.16
Total financial liabilities	51.74	55.52
Non-Financial Liabilities		
Current tax liabilities (Net)	33.57	21.53
Provisions	55.84	56.08
Deferred tax liabilities (Net)	1,410.71	890.30
Total non-financial liabilities	1,500.12	967.91
Equity		
Equity share capital	150.00	150.00
Other equity	34,830.94	30,062.84
Total equity	34,980.94	30,212.84
Total Liabilities and Equity	36,532.80	31,236.27



Bombay Oxygen Investments Limited
Cash Flow Statement as at 30th September, 2021

(Rs in Lakhs)

Particulars	Half Year ended 30th September, 2021 (Unaudited)	Half Year ended 30th September, 2020 (Unaudited)
A. Cash Flow from Operating Activities		
Net (loss) / profit before tax	3,379.74	2,159.81
Add/ (Less): Adjustments for:		
Depreciation	9.50	9.87
Dividend Income	(105.33)	(41.54)
(Profit) / Loss on sale of Investments	(10.96)	(922.25)
Fair value (gain) / loss on investments	(3,361.33)	-
(Profit) / Loss on sale of Property, Plant & Equipment	(1.38)	(0.34)
Remeasurement of post employment benefit obligation	-	0.61
Interest Income	(5.34)	(5.77)
Operating Profit before Working Capital changes	(95.10)	1,200.39
Adjustments for changes in working capital:		
(Increase) / Decrease in Trade and Other Receivables	-	(2.68)
(Increase) / Decrease in other financial assets	(5.34)	(1,391.81)
(Increase) / Decrease in other assets	(9.76)	(39.42)
(Increase) / Decrease in investments	103.76	14.55
Increase/(Decrease) in trade payables	(1.32)	(3.61)
Increase / (Decrease) in Other Financial Liabilities	(2.46)	2.42
Increase / (Decrease) in Other Liabilities	-	205.66
Increase / (Decrease) in Provisions	(0.24)	(0.29)
Cash Generated From / (Used In) Operations	(10.46)	(14.79)
Income tax Paid (net of refund)	(27.03)	(8.30)
Net Cash inflow / (outflow) from Operating activities	(37.49)	(23.09)
B. Cash Flow from Investing Activities		
Sale/(purchase) of property, plant & equipment (net)	1.51	0.35
Dividend from Investments	105.33	-
Redemption / (Deposits) in Fixed Deposit with Banks	-	-
Interest received	5.34	5.77
Net Cash inflow / (outflow) from Investing activities	112.18	6.12
C. Cash Flow from Financing Activities		
Dividends Paid	(30.00)	(15.00)
Net Cash inflow / (outflow) from Financing activities	(30.00)	(15.00)
Net increase / (decrease) in cash and cash equivalents	44.69	(31.97)
Cash and cash equivalents at the beginning of the year	22.55	64.75
Cash and cash equivalents at the end of the year	67.24	32.78



Bombay Oxygen Investments Limited**Cash Flow Statement as at 30th September, 2021**

Cash and cash equivalent at the end of the year consists of cash in hand and balances with banks as follows :

Particulars	As at 30th September, 2021	As at 30th September, 2020
Balances with banks		
- Current accounts in Indian rupees	57.66	23.74
- Earmarked balances with banks		
Unpaid dividend accounts	9.50	8.70
Cash on hand	0.08	0.34
	67.24	32.78

1. The above statement of cash flow has been prepared under the 'Indirect Method' as set out in Ind AS 7 - 'Statement of Cash Flows'.
2. Since the Company is an investment Company, purchase and sale of investments have been considered as part of "Cash flow from investing activities" dividend earned have been considered as part of "Cash flow from operating activities".
3. Direct taxes paid is treated as arising from operating activities and is not bifurcated between investing and financing activities.
4. Cash and cash equivalents represents cash and bank balances as per Balance Sheet. Cash and cash equivalents includes current account balances which are restricted in use on account of unclaimed dividend.



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Notes:

- 1 The above Financial Results of the Company for the quarter and half year ended 30th September, 2021 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meetings held on 11th November, 2021. The statutory auditors of the Company have carried out the audit 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 and half year ended 30th September, 2021 include Rs. 13.78 lakhs and Rs. 27.77 lakhs respectively 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 Figures of the previous year has been reclassified/ regrouped wherever necessary.

Place : Mumbai

Date: 11th November, 2021



By order of the Board


Hema Renganathan
Whole-Time Director
DIN: 08684881



Extract of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2021

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income from operations (net)	1,991.38	1,491.58	873.23	3,482.96	2,266.35	6,092.12
Net Profit / (Loss) for the year (Before tax, Exceptional and /or Extraordinary items)	1,939.93	1,439.81	814.94	3,379.74	2,159.81	6,544.90
Net Profit / (Loss) for the year before tax (after Exceptional and /or Extraordinary items)	1,939.93	1,439.81	814.94	3,379.74	2,159.81	6,544.90
Net Profit / (Loss) for the year after tax (after Exceptional and /or Extraordinary items)	1,741.81	1,280.60	654.76	3,022.41	1,670.79	5,828.70
Total Comprehensive Income for the year (comprising profit or (loss) for the year after tax and other Comprehensive income after tax)	2,527.70	2,270.40	2,913.49	4,798.10	5,436.71	12,867.62
Equity Share Capital	150.00	150.00	150.00	150.00	150.00	150.00
Earnings Per Share (EPS) of Rs. 100/- each - Basic & diluted (not annualised)	1,161.21	853.73	436.51	2,014.94	1,113.86	3,885.80

Notes

- 1.The above is an extract of the detailed format of the Quarter 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 and Half Year Ended Financial Results are available on the Stock Exchange at BSE at www.bseindia.com and on Company's website at www.bomoxy.com.
- 2.The above unaudited financial results of the Company for the quarter and half year ended 30th September, 2021 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 November, 2021.
- 3.The financial results for the quarter and half year ended 30th September, 2021 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.

Place : Mumbai
Date: 11th November, 2021



By order of the Board

Hema Renganathan
Hema Renganathan
Whole-Time Director
DIN: 08684881

