



Bombay Oxygen Investments Ltd.

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Email : bomoxo@mtnl.net.in / contact@bomoxo.com
Website : www.bomoxo.com | CIN : L65100MH1960PLC011835

Sy/BSE/246

10th November, 2023

To,
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, 2023

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, 2023 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 10th November, 2023.

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

AMS & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of Bombay Oxygen Investments Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,

The Board of Directors of
Bombay Oxygen Investments Limited

1. We have reviewed the accompanying Statement of the Unaudited Financial Results of **Bombay Oxygen Investments Limited** ('the Company') for the quarter and half year ended 30th September, 2023 ('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 ('the Listing Regulations').
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 as amended 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 the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable accounting standard specified under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **A M S & Co.**
Chartered Accountants
FRN: **130878W**

Ashok Kumar Puri

Partner

Membership No.:128996

UDIN: 23128996BGQYQE9064

Place: Mumbai

Date: 10th November 2023



Bombay Oxygen Investments Limited

CIN : L65100MH1960PLC011835

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

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Statements of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2023

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Revenue from Operations						
	Interest Income	-	-	-	-	-	-
	Dividend Income	159.05	37.81	97.28	196.86	126.85	141.10
	Net gain on fair value changes of financial assets	1,247.79	2,141.73	1,647.51	3,389.52	69.33	120.70
2	Other Income	-	0.01	4.52	0.01	4.53	426.22
	Total Income	1,406.84	2,179.55	1,749.31	3,586.39	200.71	688.02
3	Expenses						
(a)	Employee benefits expense	14.67	14.75	14.81	29.42	30.08	61.35
(b)	Depreciation and Amortisation expenses	4.85	4.85	4.33	9.70	8.66	18.81
(c)	Other expenses	23.70	25.75	26.20	49.45	52.32	105.91
	Total Expenses	43.22	45.35	45.34	88.57	91.06	186.07
4	Profit / (loss) from Ordinary activities before tax & Exceptional Items	1,363.62	2,134.20	1,703.97	3,497.82	109.65	501.95
5	Tax expenses (net)						
	Current Tax	32.48	-	3.91	32.48	3.91	-
	Deferred Tax	144.69	177.17	172.42	321.86	(1.56)	9.49
6	Profit/(loss) for the year	1,186.45	1,957.03	1,527.64	3,143.48	107.30	492.46
7	Other Comprehensive Income / (loss)						
	Items that will not be reclassified to Profit or Loss						
	- Remeasurement of post employment benefit obligation	-	-	-	-	-	1.74
	- Gains and losses on remeasuring FVTOCI financial assets	2,276.02	2,175.13	1,924.74	4,451.15	(316.74)	371.27
	- Income Tax on above	(232.64)	(509.07)	(214.19)	(741.71)	(229.26)	(147.24)
	Other Comprehensive Income / (loss)	2,043.38	1,666.06	1,710.55	3,709.44	(546.00)	225.77
8	Total Comprehensive Income / (loss)	3,229.83	3,623.09	3,238.19	6,852.92	(438.70)	718.23
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	-	-	-	-	-	33,123.02
11	Earnings Per Share (EPS)						
	(per equity share of nominal value Rs.100 each)						
	- for profit from continuing operations	790.96	1,304.69	1,018.43	2,095.65	71.53	328.31
	- for profit/(loss) from total operations	790.96	1,304.69	1,018.43	2,095.65	71.53	328.31



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Statement of Unaudited Assets and Liabilities as at 30.09.2023**(Rs in Lakhs)**

Particulars	As at	As at
	30th September, 2023	31st March, 2023
	(Unaudited)	(Audited)
Assets		
Financial Assets		
Cash and cash equivalents	270.26	4.65
Bank Balance other than Cash and cash equivalents	9.14	9.62
Trade receivables	631.93	47.46
Investments	40,301.02	33,255.13
Other financial assets	1.33	1.33
Total financial assets	41,213.68	33,318.19
Non-financial Assets		
Current tax assets (Net)	580.19	583.98
Property, Plant and Equipment	702.26	711.96
Other non-financial assets	9.48	2.80
Total non-financial assets	1,291.93	1,298.74
Total assets	42,505.61	34,616.93
Liabilities and Equity		
Liabilities		
Financial liabilities		
Trade payables		
Total outstanding dues to micro enterprise and small enterprise	0.59	4.29
Total outstanding dues to creditors other than micro enterprise and small enterprise	0.18	1.46
Other financial liabilities	15.65	16.05
Total financial liabilities	16.42	21.80
Non-Financial Liabilities		
Current tax liabilities (Net)	-	-
Provisions	20.50	20.42
Deferred tax liabilities (Net)	2,365.26	1,301.69
Total non-financial liabilities	2,385.76	1,322.11
Equity		
Equity share capital	150.00	150.00
Other equity	39,953.43	33,123.02
Total equity	40,103.43	33,273.02
Total Liabilities and Equity	42,505.61	34,616.93



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Statement of Cash Flow

Rs in lakhs

Particulars	Half Year ended	Half Year ended
	30th September, 2023	30th September, 2022
	(Unaudited)	(Unaudited)
A. Cash Flow from Operating Activities		
Net (loss) / profit before tax	3,497.82	109.65
Add/ (Less) : Adjustments for :		
Depreciation	9.70	8.66
Dividend Income	(196.86)	(126.85)
(Profit) / Loss on sale of Investments	(70.34)	(3.25)
Fair value (gain) / loss on investments	(3,319.18)	(66.08)
(Profit) / Loss on sale of Property, Plant & Equipment	-	-
Interest Income	-	-
Remeasurement of post employment benefit obligation	-	-
Operating Profit before Working Capital changes	(78.86)	(77.87)
Adjustments for changes in working capital :		
(Increase) / Decrease in Trade and Other Receivables	(584.47)	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in financial assets	-	0.01
(Increase) / Decrease in other assets	(6.68)	(6.32)
(Increase) / Decrease in Investments	794.79	(15.31)
Increase/(Decrease) in trade payables	(4.98)	(5.05)
Increase / (Decrease) in Other Financial Liabilities	(0.40)	(0.26)
Increase / (Decrease) in Provisions	0.08	(0.73)
Cash Generated From / (Used In) Operations	119.48	(105.53)
Income tax Paid (net of refund)	(28.72)	(12.68)
Net Cash inflow / (outflow) from Operating activities	90.76	(118.21)
B. Cash Flow from Investing Activities		
Sale/(purchase) of property, plant & equipment (net)	0.00	0.01
Dividend from Investments	196.86	126.85
Redemption / (Deposits) in Fixed Deposit with Banks	-	(0.37)
Deposits in Unclaimed Dividend Accounts	0.48	-
Interest received	-	-
Net Cash inflow / (outflow) from Investing activities	197.34	126.49
C. Cash Flow from Financing Activities		
Dividends Paid	(22.50)	(30.00)
Net Cash inflow / (outflow) from Financing activities	(22.50)	(30.00)
Net increase / (decrease) in cash and cash equivalents	265.60	(21.72)
Cash and cash equivalents at the beginning of the year	4.66	44.29
Cash and cash equivalents at the end of the year	270.26	22.57



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Statement of Cash Flow

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

Particulars	As at	As at
	30th September, 2023	30th September, 2022
Balances with banks		
- Current accounts in Indian rupees	269.82	12.33
- Demand Draft in Hand	-	0.10
- Earmarked balances with Banks		
Unpaid dividend accounts	-	9.74
Cash on hand	0.44	0.40
	270.26	22.57

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" and 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:

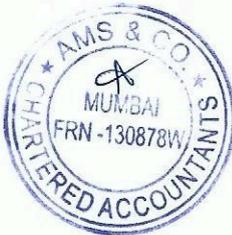
- 1 The above Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 10th November, 2023. The statutory auditors of the Company have carried out 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, 2023 includes Rs.12.84 Lakhs and Rs.25.93 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.



By order of the Board

Hema Renganathan
Hema Renganathan
Whole-Time Director
DIN: 08684881

Place : Mumbai
Date: 10th November, 2023



Extract of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2023

Particulars	(Rs. in lakhs)					
	Quarter ended			Half Year Ended		Year Ended
	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
Total income from operations (net)	1,406.84	2,179.54	1,744.79	3,586.38	196.18	261.80
Net Profit / (Loss) for the year (Before tax, Exceptional and /or Extraordinary items)	1,363.62	2,134.20	1,703.97	3,497.82	109.65	501.95
Net Profit / (Loss) for the year before tax (after Exceptional and /or Extraordinary items)	1,363.62	2,134.20	1,703.97	3,497.82	109.65	501.95
Net Profit / (Loss) for the year after tax (after Exceptional and /or Extraordinary items)	1,186.45	1,957.03	1,527.64	3,143.48	107.30	492.46
Total Comprehensive Income for the year (comprising profit or (loss) for the year after tax and other Comprehensive income after tax)	3,229.83	3,623.09	3,238.19	6,852.92	(438.70)	718.23
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)	790.96	1,304.69	1,018.43	2,095.65	71.53	328.31

Notes

- The above is an extract of the detailed format of the Quarter and Half Year ended 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.
- The above unaudited financial results of the Company for the Quarter and Half Year ended 30th September, 2023 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 10th November, 2023.
- The financial results for the Quarter and Half Year ended 30th September, 2023 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 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.
- 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



Hema Renganathan
Hema Renganathan
Whole-Time Director
DIN: 08684881

Place : Mumbai
Date: 10th November, 2023

