



# 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 • CIN : L65100MH1960PLC011835  
contact@bomoxy.com Website: www.bomoxy.com

Sy/Bse/ 3 8 3

7<sup>th</sup> February, 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 AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 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 nine months ended 31<sup>st</sup> December, 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 7<sup>th</sup> February, 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



Encl: as above

# **SGCO & Co. LLP**

**Chartered Accountants**

Limited Review Report on the Unaudited Financial Results of Bombay Oxygen Investments Limited (formerly known as 'Bombay Oxygen Corporation Limited') for the quarter and nine months ended 31<sup>st</sup> December, 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 nine months ended 31<sup>st</sup> December 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

**Krishan Murari N Tulsian**

Partner

Mem.No. 038430

UDIN: 22038430AAQNPA7481



Place: Mumbai

Date: 7<sup>th</sup> February 2022

4A, Kaledonia,  
2nd Floor, Sahar Road,  
Near Andheri Station,  
Andheri (East),  
Mumbai - 400 069

Tel. +91 22 6625 6363  
Fax. +91 22 6625 6364  
E-mail. [info@sgco.co.in](mailto:info@sgco.co.in)  
[www.sgco.co.in](http://www.sgco.co.in)

Mumbai • Delhi



**Bombay Oxygen Investments Limited**

CiN : L65100MH1960PLC011835

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

Email id:- bomoxy@mtnl.net.in | Website:- www.bomoxy.com

**Statements of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2021**

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter ended			Nine months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	<b>Revenue from Operations</b>						
	Interest Income	2.67	2.67	2.90	8.01	8.67	11.37
	Dividend Income	1.23	92.24	78.47	106.56	120.01	120.01
	Net gain on fair value changes of financial assets	110.34	1,896.47	2,625.27	3,482.63	4,844.31	5,960.74
2	<b>Other Income</b>	0.67	1.38	672.51	2.05	672.95	678.78
	<b>Total Income</b>	<b>114.91</b>	<b>1,992.76</b>	<b>3,379.15</b>	<b>3,599.25</b>	<b>5,645.94</b>	<b>6,770.90</b>
3	<b>Expenses</b>						
(a)	Employee benefits expense	18.08	18.50	21.73	54.67	65.41	78.37
(b)	Depreciation and Amortisation expenses	4.75	4.75	4.88	14.25	14.75	19.48
(c)	Other expenses	27.55	29.58	41.08	86.07	94.51	128.15
	<b>Total Expenses</b>	<b>50.38</b>	<b>52.83</b>	<b>67.69</b>	<b>154.99</b>	<b>174.67</b>	<b>226.00</b>
4	<b>Profit / (loss) before tax</b>	<b>64.53</b>	<b>1,939.93</b>	<b>3,311.46</b>	<b>3,444.26</b>	<b>5,471.27</b>	<b>6,544.90</b>
5	<b>Tax expenses (net)</b>						
	Current Tax	(9.69)	17.49	(361.53)	7.41	127.66	95.92
	Deferred Tax	7.33	180.63	503.52	347.55	503.35	620.28
6	<b>Profit/(loss) for the year</b>	<b>66.89</b>	<b>1,741.81</b>	<b>3,169.47</b>	<b>3,089.30</b>	<b>4,840.26</b>	<b>5,828.70</b>
7	<b>Other Comprehensive Income / (loss)</b>						
	Items that will not be reclassified to Profit or Loss						
	- Remeasurement of post employment benefit obligation	-	-	0.30	-	0.91	7.36
	- Gains and losses on remeasuring FVTOCI financial assets	(1,037.87)	885.00	2,446.35	961.50	6,211.83	7,342.24
	- Income Tax on above	115.50	(99.11)	(190.22)	(108.18)	(190.39)	(310.68)
	<b>Other Comprehensive Income / (loss)</b>	<b>(922.37)</b>	<b>785.89</b>	<b>2,256.43</b>	<b>853.32</b>	<b>6,022.35</b>	<b>7,038.92</b>
8	<b>Total Comprehensive Income / (loss)</b>	<b>(855.48)</b>	<b>2,527.70</b>	<b>5,425.90</b>	<b>3,942.62</b>	<b>10,862.61</b>	<b>12,867.62</b>
9	<b>Paid-up equity share capital (FV of Rs.100 /-per share)</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>
10	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,062.84</b>
11	<b>Earnings Per Share (EPS)</b>						
	(per equity share of nominal value Rs.100 each)						
	- for profit from continuing operations	44.60	1,161.21	2,112.98	2,059.53	3,226.84	3,885.80
	- for profit from discontinuing operations	-	-	-	-	-	-
	- for profit/(loss) from total operations	44.60	1,161.21	2,112.98	2,059.53	3,226.84	3,885.80



Notes:

- 1 The above Financial Results of the Company for the Quarter and Nine months Ended 31st December, 2021 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meetings held on 7th February, 2022. 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 Nine months Ended 31st December, 2021 include Rs. 11.84 lakhs and Rs. 39.61 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: 7th February, 2022



By order of the Board

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



**Extract of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2021**

Particulars	Quarter Ended			Nine months Ended		Year Ended
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
Total income from operations (net)	114.24	1,991.38	2,706.64	3,597.20	4,972.99	6,092.12
Net Profit / (Loss) for the year (Before tax, Exceptional and /or Extraordinary items)	64.53	1,939.93	3,311.46	3,444.26	5,471.27	6,544.90
Net Profit / (Loss) for the year before tax (after Exceptional and /or Extraordinary items)	64.53	1,939.93	3,311.46	3,444.26	5,471.27	6,544.90
Net Profit / (Loss) for the year after tax (after Exceptional and /or Extraordinary items)	66.89	1,741.81	3,169.47	3,089.30	4,840.26	5,828.70
Total Comprehensive Income for the year (comprising profit or (loss) for the year after tax and other Comprehensive income after tax)	(855.48)	2,527.70	5,425.90	3,942.62	10,862.61	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)	44.60	1,161.21	2,112.98	2,059.53	3,226.84	3,885.80

**Notes**

- 1.The above is an extract of the detailed format of the Quarter and Nine months 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 Nine months 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 and Nine months ended 31st December, 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 7th February, 2022.
- 3.The financial results for the Quarter and Nine months ended 31st December, 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: 7th February, 2022



By order of the Board

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

