

November 02, 2021

BSE Ltd
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001
BSE Scrip Code: 500020

National Stock Exchange of India Ltd,
Exchange Plaza, 5th floor,
Plot No. C/1, 'G' Block, Bandra-Kurla
Complex, Bandra (E), Mumbai- 400 051
NSE Symbol: BOMDYEING

Dear Sirs,

SUBJECT: OUTCOME OF THE BOARD MEETING OF THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED HELD ON 2ND NOVEMBER, 2021

REF: REGULATION 30 & 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015 ("LISTING REGULATIONS")

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. 2nd November, 2021 considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the second quarter and half year ended 30th September, 2021.

Pursuant to Regulation 33 of the Listing Regulations, statement showing Unaudited Financial Results (Standalone & Consolidated) for the second quarter and half year ended 30th September, 2021 along with Limited Review Reports thereon, are enclosed herewith for your information and record.

Further, in accordance with Regulation 47(1)(b) of the Listing Regulations, the Company would be publishing Extract of Unaudited Financial Results for the second quarter and half year 30th September, 2021.

The Board Meeting commenced at 11.30 a.m. and concluded at 2.10 p.m.

You are requested to take note of the above.

Thanking you,

Yours faithfully,

For The Bombay Dyeing and Manufacturing Company Limited


Sanjive Arora
Company Secretary

Encl: as above



THE BOMBAY DYEING & MANUFACTURING CO. LTD.

C-1, Wadia International Center, Pandurang Budhkar Marg, Worli, Mumbai - 400 025, India. Regd. Office: Neville House, J.N. Heredia Marg, Ballard Estate, Mumbai - 400 001, India.
Office: +91 22 666 20000. Fax: +91 22 661 92001. Website: www.bombaydyeing.com. Email: corporate@bombaydyeing.com. CIN: L17120MH1879PLC00037

c.c. National Securities Depository Ltd.,
Trade World, 4th floor, Kamala Mills Compound,
S. Bapat Marg, Lower Parel,
MUMBAI-400013.

Central Depository Services (India) Ltd.,
Marathon Futurex, A Wing, 25th Floor
N. M. Joshi Marg, Lower Parel
Mumbai- 400 013

Bourse de Luxembourg,
Societe de La Bourse de Luxembourg,
Societe Anonyme, R. C. 36222, BP 165, L-2011,
LUXEMBOURG.

Citibank N.A.,
DR Account Management,
Citigroup Corporate & Investment Bank,
14th Floor, 388, Greenwich Street,
New York, NY (USA) 10013.

M/s KFin Technologies Pvt. Ltd.
Selenium Building, Tower B,
Plot 31-32, Gachibowli,
Financial District, Nanakramguda,
Hyderabad - 500 032

BANSI S. MEHTA & CO.
CHARTERED ACCOUNTANTS

Bansi S. Mehta
(Chief Mentor)

A. A. DESAI	K. R. GANDHI (Ms.)
D. R. DESAI (Ms.)	Y. A. THAR
P. H. CLERK	R. G. DOSHI
M. V. SHAH	A. A. AGRAWAL (Ms.)
A. B. AGRAWAL	U. A. SHAH (Ms.)
M. M. PADHIAR (Ms.)	

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Website : www.bsmco.net

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of The Bombay Dyeing and Manufacturing Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors,
The Bombay Dyeing and Manufacturing Company Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Company") for the quarter ended September 30, 2021 and for the year to date period from April 1, 2021 to September 30, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement 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 the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the 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 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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. Accordingly, we do not express an audit opinion.



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Email : bsmco.mco@bsmco.net • Website : www.bsmco.net

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BANSI S. MEHTA & CO.**
Chartered Accountants
Firm Registration No. 100991W



A handwritten signature in blue ink, consisting of a stylized initial "PH" followed by a long, sweeping horizontal line that ends in a small upward hook.

PARESH H. CLERK
Partner
Membership No. 036148
UDIN : 21036148AAAADV5832

PLACE : Mumbai
DATED : November 2, 2021

BANSI S. MEHTA & CO.
CHARTERED ACCOUNTANTS

Bansi S. Mehta
(Chief Mentor)

A. A. DESAI	K. R. GANDHI (Ms.)
D. R. DESAI (Ms.)	Y. A. THAR
P. H. CLERK	R. G. DOSHI
M. V. SHAH	A. A. AGRAWAL (Ms.)
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Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of The Bombay Dyeing and Manufacturing Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To the Board of Directors,
The Bombay Dyeing and Manufacturing Company Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **The Bombay Dyeing and Manufacturing Company Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended September 30, 2021 and for the year to date period from April 1, 2021 to September 30, 2021 ("the Statement"), being submitted by the Holding Company pursuant to the requirement 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 management of the Holding Company and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the 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 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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. Accordingly, we do not express an audit opinion.



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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
P. T. Five Star Textile Indonesia	Subsidiary
Bombay Dyeing Real Estate Company Limited	Associate
Pentafil Textile Dealers Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters

6. The consolidated unaudited financial results includes the interim financial results/financial information of the subsidiary located outside India, which have not been reviewed by their auditors and have been furnished to us by the management of the Holding Company, whose interim financial results/financial information reflect total assets of ₹ 28.14 crores as at September 30, 2021, total net profit/(loss) after tax of ₹ 0.01 crore and ₹ 0.01 crore and total comprehensive income/(loss) (including due to exchange translation) of ₹ 0.01 crore and ₹ 0.01 crore, for the quarter ended September 30, 2021 and for the year to date period from April 1, 2021 to September 30, 2021, respectively, and cash flows (net) of ₹ (0.01) crore for the year to date period from April 1, 2021 to September 30, 2021, as considered in the Statement. These financial results/financial information, have been prepared in accordance with accounting principles generally accepted in its respective country. The management of the Holding Company has converted these financial information/financial results of such subsidiary to the accounting principles generally accepted in India. The conversion adjustments made by the management have been reviewed by us.



The consolidated unaudited financial results/financial information also includes the Group's share of net profit/(loss) after tax of ₹ 0.04 crore and ₹ 0.10 crore and total comprehensive profit/(loss) (net of tax) of ₹ 0.02 crore and ₹ 0.08 crore, for the quarter ended September 30, 2021 and for the year to date period from April 1, 2021 to September 30, 2021, respectively, in respect of 2 (two) associates, based on their interim financial results/financial information which have not been reviewed by their auditors and have been furnished to us by the management of the Holding Company.

Our conclusion on the Statement and our report in terms of the Listing Regulations are based solely on these interim financial results/financial information of the subsidiary and associates as certified by the Holding Company's management. According to the information and explanations given to us by the Holding Company's management, these interim financial results/financial information are not material to the Group.

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

For **BANSI S. MEHTA & CO.**
Chartered Accountants
Firm Registration No. 100991W



PARESH H. CLERK

Partner

Membership No. 036148

UDIN : 21036148AAAADW1623

PLACE : Mumbai
DATED : November 2, 2021

THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001

CIN : L17120MH1879PLC000037

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

('₹ in crore)

Particulars	Standalone						Consolidated						
	Quarter Ended			Half Year Ended			Year Ended	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)	September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)	
I Revenue from Operations	495.56	380.85	217.08	876.41	308.25	1,193.42	495.56	380.85	217.08	876.41	308.25	1,193.42	
II Other Income	14.31	14.54	8.71	28.85	13.58	32.29	14.31	14.54	8.71	28.85	13.58	32.29	
III Total Income (I + II)	509.87	395.39	225.79	905.26	321.83	1,225.71	509.87	395.39	225.79	905.26	321.83	1,225.71	
IV Expenses:													
a. Cost of Materials Consumed	291.59	273.93	125.00	565.52	175.08	545.12	291.59	273.93	125.00	565.52	175.08	545.12	
b. Purchase of Stock-in-trade	0.05	0.70	1.12	0.75	1.12	1.96	0.05	0.70	1.12	0.75	1.12	1.96	
c. Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress	58.12	(3.81)	47.79	54.31	73.12	307.13	58.12	(3.81)	47.79	54.31	73.12	307.13	
d. Employee Benefits Expense	15.28	15.20	14.92	30.48	26.13	60.33	15.28	15.20	14.92	30.48	26.13	60.33	
e. Finance Costs	140.24	134.46	149.99	274.70	292.50	588.39	140.24	134.46	149.99	274.70	292.50	588.39	
f. Depreciation and Amortisation Expense	8.26	8.28	8.33	16.54	16.66	33.72	8.26	8.28	8.33	16.54	16.66	33.72	
g. Other Expenses	103.81	92.04	55.98	195.85	82.83	253.38	103.81	92.04	55.98	195.85	82.83	253.38	
Total expenses (IV)	617.35	520.80	403.13	1,138.15	667.44	1,790.03	617.35	520.80	403.13	1,138.15	667.44	1,790.03	
V Profit / (Loss) before share of profit/(loss) of associates and exceptional items	(107.48)	(125.41)	(177.34)	(232.89)	(345.61)	(564.32)	(107.48)	(125.41)	(177.34)	(232.89)	(345.61)	(564.32)	
VI Share of profit/(loss) of Associates							0.04	0.06	0.09	0.10	0.14	0.21	
VII Profit / (Loss) before exceptional items and tax (V + VI)	(107.48)	(125.41)	(177.34)	(232.89)	(345.61)	(564.32)	(107.44)	(125.35)	(177.25)	(232.79)	(345.47)	(564.11)	
VIII Exceptional items (Net)	-	-	57.78	-	57.78	57.78	-	-	57.78	-	57.78	57.78	
IX Profit / (Loss) before tax (VII + VIII)	(107.48)	(125.41)	(119.56)	(232.89)	(287.83)	(506.54)	(107.44)	(125.35)	(119.47)	(232.79)	(287.69)	(506.33)	
X Tax Expense:													
i. Current Tax	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Deferred Tax [Refer Note 3]	(14.08)	(17.44)	(28.81)	(31.52)	(67.90)	(36.62)	(14.08)	(17.44)	(28.81)	(31.52)	(67.90)	(36.62)	
iii. (Excess)/ Short provision of tax of earlier years	-	-	-	-	-	(0.82)	-	-	-	-	-	(0.82)	
Total Tax Expense	(14.08)	(17.44)	(28.81)	(31.52)	(67.90)	(37.44)	(14.08)	(17.44)	(28.81)	(31.52)	(67.90)	(37.44)	
XI Profit / (Loss) for the period from continuing operations after tax (IX - X)	(93.40)	(107.97)	(90.75)	(201.37)	(219.93)	(469.10)	(93.36)	(107.91)	(90.66)	(201.27)	(219.79)	(468.89)	
XII Profit / (Loss) for the period from discontinued operations							0.01	- *	(0.02)	0.01	(0.14)	(0.24)	
XIII Tax expense of discontinued operations							-	-	-	-	-	-	
XIV Profit / (Loss) for the period from discontinued operations after tax (XII - XIII)							0.01	-	(0.02)	0.01	(0.14)	(0.24)	
XV Profit / (Loss) for the period after tax (XI + XIV)	(93.40)	(107.97)	(90.75)	(201.37)	(219.93)	(469.10)	(93.35)	(107.91)	(90.68)	(201.26)	(219.93)	(469.13)	
XVI Other Comprehensive Income													
A i. Items that will not be reclassified to profit or loss													
- Net (loss)/gain on Investments in equity shares designated as FVTOCI (including that on sale of equity shares)	(72.19)	87.97	123.13	15.78	295.95	215.48	(72.19)	87.97	123.13	15.78	295.95	215.48	
- Actuarial (loss)/gain on defined benefit obligation	1.12	0.54	(0.59)	1.66	(0.84)	2.63	1.12	0.54	(0.59)	1.66	(0.84)	2.63	
ii. Income tax relating to above	(0.11)	(0.02)	0.02	(0.13)	0.04	0.32	(0.11)	(0.02)	0.02	(0.13)	0.04	0.32	
iii. Share of Other Comprehensive Income of associates (net of tax)							(0.02)	-	- *	(0.02)	- *	(0.06)	
B i. Items that will be reclassified to profit or loss													
- Exchange differences on translation of discontinued operations							0.01	(0.01)	(0.03)	- *	- *	0.01	
Total Other Comprehensive Income	(71.18)	88.49	122.56	17.31	295.15	218.43	(71.19)	88.48	122.53	17.29	295.15	218.38	
XVII Total Comprehensive Income for the period (XV + XVI)	(164.58)	(19.48)	31.81	(184.06)	75.22	(250.67)	(164.54)	(19.43)	31.85	(183.97)	75.22	(250.75)	

Figures amount less than ₹ 1 lakh



Particulars	Standalone						Consolidated					
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)	September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)
i. Net Profit/(Loss) attributable to :												
a. Owners of the Company	(93.40)	(107.97)	(90.75)	(201.37)	(219.93)	(469.10)	(93.35)	(107.91)	(90.68)	(201.26)	(219.93)	(469.12)
b. Non-Controlling interests							-	-	-	-	-	(0.01)
ii. Other Comprehensive Income attributable to :												
a. Owners of the Company	(71.18)	88.49	122.56	17.31	295.15	218.43	(71.19)	88.48	122.53	17.29	295.15	218.38
b. Non-Controlling interests							-	-	-	-	-	-
iii. Total Comprehensive Income attributable to :												
a. Owners of the Company	(164.58)	(19.48)	31.81	(184.06)	75.22	(250.67)	(164.54)	(19.43)	31.85	(183.97)	75.22	(250.74)
b. Non-Controlling interests							-	-	-	-	-	(0.01)
XVIII Paid up Equity Share capital (Face Value ₹ 2 each)	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31	41.31
XIX Other Equity						(237.24)						(209.54)
XX Earnings per equity share of ₹ 2 each (for continuing operations)												
Basic (in ₹)	(4.52)	(5.23)	(4.39)	(9.75)	(10.65)	(22.71)	(4.52)	(5.22)	(4.39)	(9.75)	(10.64)	(22.70)
Diluted (in ₹)	(4.52)	(5.23)	(4.39)	(9.75)	(10.65)	(22.71)	(4.52)	(5.22)	(4.39)	(9.75)	(10.64)	(22.70)
XXI Earnings per equity share of ₹ 2 each (for discontinued operations)												
Basic (in ₹)							-	-	-	-	(0.01)	(0.01)
Diluted (in ₹)							-	-	-	-	(0.01)	(0.01)
XXII Earnings per equity share of ₹ 2 each (for continuing and discontinued operations)												
Basic (in ₹)	(4.52)	(5.23)	(4.39)	(9.75)	(10.65)	(22.71)	(4.52)	(5.22)	(4.39)	(9.74)	(10.65)	(22.71)
Diluted (in ₹)	(4.52)	(5.23)	(4.39)	(9.75)	(10.65)	(22.71)	(4.52)	(5.22)	(4.39)	(9.74)	(10.65)	(22.71)

* denotes amount less than ₹ 1 lakh



THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001

CIN : L17120MH1879PLC000037

SEGMENT WISE REVENUE, RESULTS AND SEGMENT ASSETS AND LIABILITIES

(₹ in crore)

Particulars	Standalone						Consolidated					
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)	September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)
1. Segment Revenue (net sales/income from each segment)												
a. Real Estate	107.34	53.38	34.82	160.72	47.16	410.17	107.34	53.38	34.82	160.72	47.16	410.17
b. Polyester	384.19	324.64	175.84	708.83	253.05	755.26	384.19	324.64	175.84	708.83	253.05	755.26
c. Retail / Textile	4.03	2.83	6.42	6.86	8.04	27.99	4.03	2.83	6.42	6.86	8.04	27.99
Net Sales/Income from Operations	495.56	380.85	217.08	876.41	308.25	1,193.42	495.56	380.85	217.08	876.41	308.25	1,193.42
2. Segment Results - Profit/ (Loss)												
a. Real Estate	41.53	15.57	(10.19)	57.10	(9.50)	60.17	41.53	15.57	(10.19)	57.10	(9.50)	60.17
b. Polyester	(5.06)	(3.69)	(5.69)	(8.75)	(25.03)	(5.13)	(5.06)	(3.69)	(5.69)	(8.75)	(25.03)	(5.13)
c. Retail / Textile	0.74	2.74	(7.71)	3.48	(12.79)	(8.47)	0.74	2.74	(7.71)	3.48	(12.79)	(8.47)
Total	37.21	14.62	(23.59)	51.83	(47.32)	46.57	37.21	14.62	(23.59)	51.83	(47.32)	46.57
Less: i. Finance Costs	(140.20)	(134.40)	(149.87)	(274.60)	(292.24)	(588.11)	(140.20)	(134.40)	(149.87)	(274.60)	(292.24)	(588.11)
Less: ii. Other un-allocable expenditure net of un-allocable income	(4.49)	(5.63)	(3.88)	(10.12)	(6.05)	(22.78)	(4.49)	(5.63)	(3.88)	(10.12)	(6.05)	(22.78)
iii. Exceptional Item - Profit on Sale of Immovable Properties (Net)	-	-	57.78	-	57.78	57.78	-	-	57.78	-	57.78	57.78
iv. Share of profit/(loss) of associates	-	-	-	-	-	-	0.04	0.06	0.09	0.10	0.14	0.21
Profit/(Loss) before tax from continuing operations	(107.48)	(125.41)	(119.56)	(232.89)	(287.83)	(506.54)	(107.44)	(125.35)	(119.47)	(232.79)	(287.69)	(506.33)
Profit/(Loss) before tax from discontinued operations	-	-	-	-	-	-	0.01	-	(0.02)	0.01	(0.14)	(0.24)
Total Profit / (Loss) before Tax	(107.48)	(125.41)	(119.56)	(232.89)	(287.83)	(506.54)	(107.43)	(125.35)	(119.49)	(232.78)	(287.83)	(506.57)
3. Segment Assets												
a. Real Estate	2,568.02	2,618.50	3,245.91	2,568.02	3,245.91	2,764.86	2,568.02	2,618.50	3,245.91	2,568.02	3,245.91	2,764.86
b. Polyester	609.68	639.44	509.02	609.68	509.02	616.20	609.68	639.44	509.02	609.68	509.02	616.20
c. Retail / Textile	17.13	20.25	63.55	17.13	63.55	24.02	17.13	20.25	63.55	17.13	63.55	24.02
d. Textile Discontinued Operations (Foreign Subsidiary)	-	-	-	-	-	-	1.18	1.15	1.25	1.18	1.25	1.18
e. Unallocated	1,224.55	1,336.28	1,347.76	1,224.55	1,347.76	1,231.07	1,225.49	1,337.21	1,348.61	1,225.49	1,348.61	1,231.93
Total	4,419.38	4,614.47	5,166.24	4,419.38	5,166.24	4,636.15	4,421.50	4,616.55	5,168.34	4,421.50	5,168.34	4,638.19
4. Segment Liabilities												
a. Real Estate	784.56	806.39	838.28	784.56	838.28	835.82	784.56	806.39	838.28	784.56	838.28	835.82
b. Polyester	364.98	332.40	188.49	364.98	188.49	345.85	364.98	332.40	188.49	364.98	188.49	345.85
c. Retail / Textile	18.13	23.11	88.29	18.13	88.29	45.70	18.13	23.11	88.29	18.13	88.29	45.70
d. Textile Discontinued Operations (Foreign Subsidiary)	-	-	-	-	-	-	0.90	0.90	0.89	0.90	0.89	0.91
e. Unallocated	3,631.70	3,667.98	3,921.21	3,631.70	3,921.21	3,604.71	3,631.70	3,667.98	3,921.21	3,631.70	3,921.21	3,604.71
Total	4,799.37	4,829.88	5,036.27	4,799.37	5,036.27	4,832.08	4,800.27	4,830.78	5,037.16	4,800.27	5,037.16	4,832.99
Net Capital Employed (3 -4)	(379.99)	(215.41)	129.97	(379.99)	129.97	(195.93)	(378.77)	(214.23)	131.18	(378.77)	131.18	(194.80)



THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

Neville House, J. N.Heredia Marg, Ballard Estate, Mumbai-400 001

CIN : L17120MH1879PLC000037

STATEMENT OF ASSETS AND LIABILITIES

(₹ In crore)

Particulars	Standalone		Consolidated	
	As at September 30, 2021 (Unaudited)	As at March 31, 2021 (Audited)	As at September 30, 2021 (Unaudited)	As at March 31, 2021 (Audited)
A ASSETS				
1 Non-current Assets				
Property, Plant and Equipment and Intangible Assets				
a. Property, Plant and Equipment	469.86	481.33	469.86	481.33
b. Capital Work-in-progress	2.42	0.80	2.42	0.80
c. Right-of-Use Assets	1.63	3.17	1.63	3.17
d. Investment Property	3.43	3.52	3.43	3.52
e. Other Intangible Assets	0.18	0.22	0.18	0.22
f. Financial Assets				
i. Investments	488.45	472.67	489.39	473.53
ii. Loans	-	-	-	-
iii. Others	17.49	6.07	17.49	6.07
g. Deferred Tax Assets (Net)	599.37	567.98	599.37	567.98
h. Other Non-current Assets	112.57	115.36	112.57	115.36
Sub-total-Non-current Assets	1,695.40	1,651.12	1,696.34	1,651.98
2 Current Assets				
a. Inventories	1,875.75	2,043.14	1,875.75	2,043.14
b. Financial Assets				
i. Trade Receivables	614.54	656.37	614.54	656.37
ii. Cash and Cash Equivalents	140.18	154.75	141.36	155.93
iii. Bank Balances other than (ii) above	51.52	82.35	51.52	82.35
iv. Loans	0.45	0.40	0.45	0.40
v. Others	5.58	5.82	5.58	5.82
c. Other Current Assets	35.96	42.20	35.96	42.20
Sub-total-Current Assets	2,723.98	2,985.03	2,725.16	2,986.21
Total - Assets	4,419.38	4,636.15	4,421.50	4,638.19
B EQUITY AND LIABILITIES				
1 EQUITY				
a. Equity Share Capital	41.31	41.31	41.31	41.31
b. Other Equity	(421.30)	(237.24)	(393.51)	(209.54)
c. Non-controlling Interests			(26.57)	(26.57)
Total - Equity	(379.99)	(195.93)	(378.77)	(194.80)
2 LIABILITIES				
Non-current Liabilities				
a. Financial Liabilities				
i. Borrowings	2,462.82	2,500.72	2,462.82	2,500.72
ii. Other Financial Liabilities	8.10	7.67	8.10	7.67
b. Provisions	12.95	13.39	12.95	13.39
Sub-total-Non-current Liabilities	2,483.87	2,521.78	2,483.87	2,521.78
Current Liabilities				
a. Financial Liabilities				
i. Borrowings	1,744.25	1,668.89	1,744.25	1,668.89
ii. Lease Liabilities	0.99	2.58	0.99	2.58
iii. Trade Payables				
A. total outstanding dues of Small enterprises and Micro enterprises	11.55	23.96	11.55	23.96
B. total outstanding dues of creditors other than Small enterprises and Micro enterprises	346.70	360.59	346.70	360.59
iv. Other Financial Liabilities	107.81	126.65	108.71	127.56
b. Other Current Liabilities	101.21	123.67	101.21	123.67
c. Provisions	2.99	3.96	2.99	3.96
Total - Equity and Liabilities	4,419.38	4,636.15	4,421.50	4,638.19



THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001

CIN : L17120MH1879PLC000037

STATEMENT OF CASH FLOWS

(₹ in crore)

Particulars	Standalone		Consolidated	
	Half Year Ended September 30, 2021	Half Year Ended September 30, 2020	Half Year Ended September 30, 2021	Half Year Ended September 30, 2020
A. Cash Flow from Operating Activities:				
Profit / (Loss) before Exceptional Item and Tax from Continuing Operations	(232.89)	(345.61)	(232.89)	(345.61)
Profit / (Loss) before Tax from Discontinued Operations			0.01	(0.14)
Adjustments for :				
Depreciation and Amortisation Expense	16.54	16.65	16.54	16.65
Unrealised Foreign exchange loss/(gain) (Net)	(2.17)	(0.97)	(2.18)	(0.97)
Excess provisions written back	(12.46)	(3.51)	(12.46)	(3.51)
Provision for doubtful debts / advances	1.41	2.76	1.41	2.76
Interest Income	(3.22)	(1.36)	(3.23)	(1.34)
Loss/(Profit) on sale / discard of Property, Plant and Equipment	0.17	0.20	0.17	0.20
Dividend Income	(0.57)	(0.92)	(0.57)	(0.92)
Finance Costs	274.70	292.50	274.70	292.50
Operating Profit / (Loss) before Working Capital Changes	41.51	(40.26)	41.50	(40.38)
Working Capital Changes:				
(Increase) / decrease in Inventories	167.40	143.68	167.40	143.68
(Increase) / decrease in Trade Receivables	41.48	43.37	41.48	43.37
(Increase) / decrease in Other Current and Non-current Financial Assets	3.19	(5.55)	3.19	(5.55)
(Increase) / decrease in Other Current and Non-current Assets	12.43	(1.16)	12.43	(1.16)
Increase / (decrease) in Trade Payables	(25.06)	(157.14)	(25.06)	(157.14)
Increase / (decrease) in Other Current and Non-current Financial Liabilities	(27.41)	0.79	(27.41)	0.74
Increase / (decrease) in Other Current and Non-current Liabilities	(22.46)	(14.52)	(22.46)	(14.52)
Increase / (decrease) in Current and Non-current Provisions	11.06	10.18	11.06	10.18
Cash Generated / (Used) from Operations	202.14	(20.61)	202.13	(20.78)
Income Taxes paid (net)	(3.72)	(2.25)	(3.72)	(2.25)
Net Cash Generated / (Used) from Operating Activities (A)	198.42	(22.86)	198.41	(23.03)
B. Cash Flow from Investing Activities:				
Purchase of Property, Plant and Equipment	(5.28)	(1.47)	(5.28)	(1.47)
Proceeds from disposal of Property, Plant and Equipment	-	0.07	-	0.07
Proceeds from Sale of Immoveable Property, Plant and Equipment	-	61.00	-	61.00
Proceeds from Sale of Non-current Investments	-	69.98	-	69.98
Dividend received from Non-current Investments	0.57	0.92	0.57	0.92
Bank Deposits with maturity greater than three months	-	-	-	-
Deposit under lien and in Escrow accounts	(0.93)	(14.44)	(0.93)	(14.53)
Earmarked Balances with Banks	19.66	(1.68)	19.66	(1.68)
Interest received	2.22	1.23	2.23	1.21
Net Cash Generated / (Used) from Investing Activities (B)	16.24	115.61	16.25	115.50
C. Cash Flow from Financing Activities:				
Repayment of Non-current Borrowings	(367.92)	(29.42)	(367.92)	(29.42)
Proceeds from Current Borrowings	475.00	350.00	475.00	350.00
Proceeds from Inter-corporate Deposits	159.10	242.25	159.10	242.25
Repayment of Matured Inter-corporate Deposits	(231.25)	(267.25)	(231.25)	(267.25)
Proceeds from Demand Loan, Cash Credit Facilities, Bills Discounted	12.37	116.30	12.37	116.30
Repayment of Demand Loan, Cash Credit Facilities, Bills Discounted	(10.00)	(133.93)	(10.00)	(133.93)
Finance Costs paid	(265.35)	(115.65)	(265.35)	(115.65)
Payment of Principal portion of the Lease Liabilities	(1.08)	(1.19)	(1.08)	(1.19)
Payment of Interest portion of the Lease Liabilities	(0.10)	(0.26)	(0.10)	(0.26)
Dividend paid	-	(4.42)	-	(4.42)
Net Cash Generated / (Used) from Financing Activities (C)	(229.23)	156.43	(229.23)	156.43
Net (Decrease) / Increase in Cash and Cash Equivalents [A + B + C]	(14.57)	249.18	(14.57)	248.90
Add: Cash and Cash Equivalents at the Beginning of the Year	154.75	1.36	155.93	2.80
Cash and Cash Equivalents at the End of the Year	140.18	250.54	141.36	251.70
Net (Decrease) / Increase in Cash and Cash Equivalents	(14.57)	249.18	(14.57)	248.90



THE BOMBAY DYEING AND MANUFACTURING COMPANY LTD.

Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai-400 001

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

NOTES -

1. The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 2, 2021. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The unaudited financial results for the quarter and half year ended September 30, 2021 have been subjected to limited review by the Statutory Auditors.
- 2 a. In terms of Ind AS 115, Revenue from present real estate project of ICC Towers is recognised 'at a point in time', that is, upon receipt of Occupancy Certificate. Occupancy Certificate for the first phase and second phase is received during the year ended March 31, 2019 and March 31, 2020, respectively. Revenue includes net income arising on cancellation of contracts on non-fulfilment of payment terms by customers.
- 2 b. Since the nature of real estate activities being carried out by the Company is such that profits/ losses from transactions of such activities, do not necessarily accrue evenly over the year, results of a quarter may not be representative of profits / losses for the year.
3. The Government of India, on September 20, 2019, vide the Taxation Laws (Amendment) Act 2019, inserted a new Section 115BAA in the Income-tax Act, 1961, which provides an option to the Company for paying Income Tax at reduced rates as per the provisions/conditions defined in the said section. While the Company is continuing to provide and consider the payment of income tax at the old rates, deferred tax assets and liabilities are measured at the reduced rates at which such deferred tax assets/liabilities are expected to be realised or settled.
4. COVID-19 has impacted business operations of the Company, its manufacturing, sales, as also revenue of real estate operations, cashflows, etc. The Company has taken into account the possible impact of COVID-19 in preparation of the financial results, including its assessment of going concern assumption and the recoverability of the carrying value of the assets, if any. The Company is continuously monitoring the situation and does not foresee any significant impact on the operations and the financial position of the Company as at September 30, 2021.
5. Foreign Subsidiary, PT Five Star Textile Indonesia (PTFS) discontinued its operations during the financial year 2018-19 and accordingly, in consolidated results and consolidated segment assets and consolidated segment liabilities, continue to be classified as a discontinued operation in accordance with Ind AS 105 in 'Non-Current Assets Held for Sale and Discontinued Operations'.

FOR THE BOMBAY DYEING AND MANUFACTURING COMPANY LIMITED

NUSLI N. WADIA
CHAIRMAN
(DIN-00015731)

Mumbai: November 2, 2021

