



Bombay Oxygen Investments Ltd.

(Formerly known as Bombay Oxygen Corporation Ltd.)

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Sy /BSE/ 323

12th February, 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 NINE MONTHS ENDED 31ST DECEMBER, 2020

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have enclosed herewith a copy of the Unaudited Financial Results along with its extract for the quarter and nine months ended 31st December, 2020 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 12th February, 2021.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Bombay Oxygen Investments Limited

S. S. Navalkar

Sangeeta S. Navalkar
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 31st December, 2020 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 31st December 2020 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: 21044739AAAAH92592



Place: Mumbai

Date: 12th February 2021

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Mumbai - 400 069

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Statements of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2020

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter ended			Nine Months Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Revenue from Operations (Refer Note 5)						
	Sale of Products	-	-	-	-	14.93	14.93
	Interest Income	2.90	2.90	3.05	8.67	3.05	8.65
	Dividend Income	78.47	41.54	-	120.01	-	38.59
	Net gain on fair value changes of financial assets	2,625.27	828.79	540.49	4,844.31	540.49	-
	Other revenue from operations	-	-	-	-	3.57	3.66
2	Other Income	672.51	0.44	4.10	672.95	265.74	421.32
	Total Income	3,379.15	873.67	547.64	5,645.94	827.78	487.16
3	Expenses						
(a)	Net loss on fair value changes of financial assets	-	-	-	-	-	2,132.24
(b)	Purchase of Stock-in-trade	-	-	-	-	8.45	8.45
(c)	Change in Inventories of Finished goods, WIP & Stock in trade	-	-	-	-	1.33	1.33
(d)	Employee benefits expense	21.73	22.52	21.45	65.41	93.95	117.82
(e)	Depreciation and Amortisation expenses	4.88	4.88	5.02	14.75	15.31	20.31
(f)	Other expenses	41.08	31.33	68.72	94.51	124.91	210.88
	Total Expenses	67.69	58.73	95.19	174.67	243.95	2,491.03
4	Profit / (loss) from Ordinary activities before tax & Exceptional Items	3,311.46	814.94	452.45	5,471.27	583.83	(2,003.86)
5	Exceptional Items	-	-	-	-	-	-
6	Profit / (loss) before tax	3,311.46	814.94	452.45	5,471.27	583.83	(2,003.86)
7	Tax expenses (net)						
	Current Tax	(361.53)	180.27	93.57	127.66	126.72	-
	Deferred Tax	503.52	(0.09)	(31.95)	503.35	(55.85)	(31.82)
8	Profit/ (loss) for the period from continuing operation (A)	3,169.47	654.76	390.83	4,840.26	512.96	(1,972.04)
9	Profit/(loss) from discontinued operations (net of tax) (B)	-	-	-	-	-	-
10	Profit/(loss) for the period (A+B)	3,169.47	654.76	390.83	4,840.26	512.96	(1,972.04)
11	Other Comprehensive Income / (loss)						
	Items that will not be reclassified to Profit or Loss						
	- Remeasurement of post employment benefit obligation	0.30	0.31	(0.47)	0.91	(1.43)	1.21
	- Gains and losses on remeasuring FVTOCI financial assets	2,446.35	2,258.51	(336.84)	6,211.83	(509.27)	(2,760.80)
	- Income Tax on Above	(190.22)	(0.09)	37.45	(190.39)	56.64	(0.34)
	Other Comprehensive Income / (loss)	2,256.43	2,258.73	(299.86)	6,022.35	(454.06)	(2,759.94)
12	Total Comprehensive Income / (loss)	5,425.89	2,913.49	90.97	10,862.61	58.90	(4,731.98)
13	Paid-up equity share capital (FV of Rs.100 /per share)	150.00	150.00	150.00	150.00	150.00	150.00
14	Other Equity	-	-	-	-	-	17,360.22
15	Earnings Per Share (EPS)						
	(per equity share of nominal value Rs.100 each)						
	- for profit from continuing operations	2,112.98	436.51	260.55	3,226.84	341.97	(1,314.69)
	- for profit from discontinuing operations	-	-	-	-	-	-
	- for profit from total continuing and discontinuing operations	2,112.98	436.51	260.55	3,226.84	341.97	(1,314.69)



Bombay Oxygen Investments Limited
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CIN : L65100MH1960PLC011835

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Notes:

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th February, 2021. The Auditors of the Company have carried out Limited Review of the above financial results.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) as amended prescribed under Section 133 of the Companies Act, 2013 and the recognised accounting practices and policies to the extent applicable.
- 3 The Company has recognised income from investing and financing activities as operational income from December 2019 quarter as the registration certificate as Non Banking Finance Company (NBFC) Company was received in the same quarter.
- 4 Other expenses for the quarter and nine months ended 31st December, 2020 include Rs 20.92 lakhs and Rs 42.93 lakhs respectively towards legal and professional fees.
- 5 The Company is a Non Banking Finance Company and has no activities other than Investments. Accordingly there are no separate reporting segment as in Ind AS -108 "Operating Segment".
- 6 During the quarter ended 31st December, 2020, the Company had chosen to exercise the option of lower tax rate of 25.17% (inclusive of surcharge and cess) under section 115BAA of the Income Tax Act, 1961, resulting in a reversal of income tax provision on gains and losses on remeasuring financial assets for the 6 months ended 30th September, 2020 and reversal of MAT credit included in deferred tax.
- 7 Figures of the previous period has been reclassified/ regrouped wherever necessary.

Place : Mumbai
Date: 12th February, 2021



By order of the Board

Hema Ranganathan
Hema Ranganathan
Whole-Time Director
DIN: 08684881

Extract of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2020

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months Ended	Nine Months Ended	Year Ended
	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
Total income from operations (net)	2,706.64	873.23	543.54	4,972.99	562.04	65.84
Net Profit / (Loss) for the period (Before tax, Exceptional and /or Extraordinary items)	3,311.46	814.94	452.45	5,471.27	583.83	(2,003.86)
Net Profit / (Loss) for the period before tax (after Exceptional and /or Extraordinary items)	3,311.46	814.94	452.45	5,471.27	583.83	(2,003.86)
Net Profit / (Loss) for the period after tax (after Exceptional and /or Extraordinary items)	3,169.47	654.76	390.83	4,840.26	512.96	(1,972.04)
Total Comprehensive Income for the period (comprising profit or (loss) for the period after tax and other Comprehensive income after tax)	5,425.89	2,913.49	90.97	10,862.61	58.90	(4,731.98)
Equity Share Capital	150.00	150.00	150.00	150.00	150.00	150.00
Earnings Per Share (EPS) of Rs. 100/- each (for continuing and discontinuing operations - Basic & diluted (not annualised))	2,112.98	436.51	260.55	3,226.84	341.97	(1,314.69)

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 Ended Financial Results are available on the Stock Exchange at BSE at www.bseindia.com and on Company's websites at www.bomoxy.com.

2.The above unaudited financial results of the Company for the quarter and nine months ended 31st December, 2020 have been reviewed by the Audit Committee and taken on record approved by the Board of Directors at its meeting held on 12th February, 2021.

3.The financial results for the quarter and half year ended 30th September, 2020 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: 12th February, 2021



By order of the Board

Hema Ranganathan
Hema Ranganathan
Whole-time Director
DIN: 00684881

