

Statements of Audited Financial Results for the Quarter and Year Ended 31st March, 2019.

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter ended			Year Ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		AUDITED*	UNAUDITED	AUDITED*	AUDITED	AUDITED
1	Revenue from Operations	21.92	28.77	35.50	123.69	158.78
2	Other Income	522.98	247.77	(280.06)	1,017.39	1,299.63
	Total Income	544.90	276.54	(244.56)	1,141.08	1,458.41
3	Expenditure					
(a)	Purchase of Stock-in-trade	13.39	16.71	18.80	71.20	60.88
(b)	Change in Inventories of Finished goods, WIP & Stock in trade	(0.60)	0.23	14.18	(0.62)	114.36
(c)	Excise Duty	-	-	-	-	2.94
(d)	Employee benefits expense	17.13	40.79	51.25	143.96	155.89
(e)	Depreciation and Amortisation expenses	5.40	5.61	5.30	28.51	20.86
(f)	Other expenses	28.97	36.89	41.84	160.19	175.42
	Total Expenses	64.29	100.23	131.37	403.24	530.35
4	Profit / (loss) from Ordinary activities before tax & Exceptional Items	480.61	176.31	(375.93)	737.84	928.06
5	Exceptional items	-	-	-	-	-
6	Profit / (loss) before tax	480.61	176.31	(375.93)	737.84	928.06
7	Tax expenses (net)					
	Current Tax	83.59	62.39	(74.22)	163.42	211.86
	Deferred Tax	(204.83)	(33.30)	(296.48)	(234.14)	(166.90)
8	Profit/ (loss) for the period from continuing operation (A)	601.85	147.22	(5.23)	808.56	883.10
9	Profit/(loss) from discontinued operations (net of tax) (B)	14.52	-	(606.95)	(127.28)	(744.90)
10	Profit/(loss) for the period (A+B)	616.37	147.22	(612.18)	681.28	138.20
11	Other Comprehensive Income / (loss)					
	Items that will not be reclassified to Profit or Loss					
	- Remeasurement of post employment benefit obligation	(3.92)	1.94	11.91	1.91	7.77
	- Gains and losses on remeasuring FVTOCI financial assets	212.06	1,252.06	(777.54)	465.52	(1,423.74)
	- Income Tax on Above	(134.46)	(145.84)	260.57	(52.27)	473.26
	Other Comprehensive Income / (loss)	73.68	1,108.16	(505.06)	415.16	(942.71)
12	Total Comprehensive Income / (loss)	690.05	1,255.38	(1,117.24)	1,096.44	(804.51)
13	No of equity shares (FV of Rs.100 /-per share)	150,000	150,000	150,000	150,000	150,000
14	Reserve (excluding revaluation reserves) as per balance sheet of previous accounting year	20,880.75	20,880.75	21,721.41	20,880.75	21,721.41
15	Earnings Per Share (EPS)					
	(per equity share of nominal value Rs.100 each)					
	- for profit from continuing operations	401.23	98.15	(3.49)	539.04	588.73
	- for profit from discontinuing operations	9.68	-	(404.63)	(84.85)	(496.60)
	- for profit from total continuing and discontinuing operations	410.91	98.15	(408.12)	454.19	92.13

Bombay Oxygen Investments Limited
(Formerly Known as Bombay Oxygen Corporation Limited)
CIN : L65100MH1960PLC011835
22/B, Mittal Tower, 210 Nariman Point, Mumbai - 400 021.
Email id:- bomoxy@mtnl.net.in | Website: - www.bomoxy.com

Statement of Assets and Liabilities as at 31.03.2019

Particular	As at	As at
	31 March 2019	31 March 2018
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	782.02	845.45
<u>Financial Assets</u>		
Non Current Investments	19,367.64	17,884.04
Others Financial Assets	48.99	50.40
Other Non-current assets	-	0.35
Income Tax Assets (Net)	556.60	556.24
Total Non -current assets	20,755.25	19,336.48
Current assets		
Inventories	1.33	0.71
<u>Financial Assets</u>		
Current Investments	1,614.24	1,656.57
Trade receivables	10.97	19.20
Cash and cash equivalents	37.85	48.15
Other Bank Balances	202.72	-
Others Financial Assets	0.05	0.04
Other current assets	1.19	4.89
Total Current assets	1,868.35	1,729.56
Assets Classified as held for sale	-	535.00
Total Assets	22,623.60	21,601.04
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	150.00	150.00
Other Equity	21,960.27	20,881.88
Total Equity	22,110.27	21,031.88
Liabilities		
Non-current liabilities		
<u>Financial Liabilities</u>		
Provisions	76.87	77.60
Deferred tax liabilities (Net)	31.48	213.35
Total Non-current liabilities	108.35	290.95
Current liabilities		
<u>Financial Liabilities</u>		
Trade payables	32.34	50.19
Other financial liabilities	191.06	201.15
Other current liabilities	7.06	10.87
Provisions	11.10	16.00
Current Tax Liabilities (Net)	163.42	-
Total Current liabilities	404.98	278.21
Total Equity and Liabilities	22,623.60	21,601.04

* Refer Note 5

Notes:

1. The above Audited Financial Results of the Company for the quarter and year ended 31st March, 2019 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meetings held on May 30, 2019.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and the recognised accounting practices and policies to the extent applicable.
3. Based on the guiding principles given in Ind-AS 108 on Operating Segment prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India, the Company's primary business consist of Manufacturing and supply of Industrial Gases. As the Company's business fall within a single primary business segment, the disclosure requirements of Ind-AS 108 in this regard are not applicable.
4. The Company is in the process to obtain NBFC (Non-deposit accepting) registration from Reserve bank of India (RBI). Till the time company gets approval from RBI, Income from investments are shown as other income.
5. The figures for the last quarter ended March 31, 2019 and the corresponding quarter ended in the previous year, as reported in these standalone annual financial results, are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
6. The Company has proposed a dividend of Rs. 10/- per share on equity shares of face value Rs.100/- each subject to approval of Shareholders.
7. Figures of the previous period has been reclassified/ regrouped wherever necessary.

For and on behalf of the Board

Place : Mumbai
Date: May 30, 2019

Nirmal P. Jhunjhunwala
Director
DIN: 00192810

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(Formerly Known as Bombay Oxygen Corporation Limited)
CIN : L65100MH1960PLC011835
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Extract of Audited Financial Results for the Quarter and Year Ended 31st March 2019

(Rs. in lakhs)

Particulars	Quarter Ended	Year Ended	Quarter Ended	Year Ended
	31.03.2019 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)	31.03.2018 (Audited)
Total income from operations (net)	21.92	123.69	35.50	158.78
Net Profit / (Loss) for the period (Before tax, Exceptional and /or Extraordinary items)	480.61	737.84	(375.93)	928.06
Net Profit / (Loss) for the period before tax (after Exceptional and /or Extraordinary items)	480.61	737.84	(375.93)	928.06
Net Profit / (Loss) for the period after tax (after Exceptional and /or Extraordinary items)	616.37	681.28	(612.18)	138.20
Total Comprehensive Income for the period (comprising profit or (loss) for the period after tax and other Comprehensive income after tax)	690.05	1,096.44	(1,117.24)	(804.51)
Reserves (excluding revaluation reserves as shown in the Audited Balance Sheet of the Previous Year)	20,880.75	20,880.75	21,721.41	21,721.41
Equity Share Capital	150,000	150,000	150,000	150,000
Earnings Per Share (EPS) of Rs. 100/- each (for continuing and discontinuing operations - Basic & diluted (not annualised))	410.91	454.19	(408.12)	92.13

Notes

- The Company has proposed a dividend of Rs. 10/- per share on equity shares of face value Rs.100/- each subject to approval of Shareholders.
- The above is an extract of the detailed format of the Quarter and Year Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarter and Year Ended Financial Results are available on the Stock Exchange at BSE at www.bseindia.com and on Company's websites at www.bomoxy.com.

By order of the Board

Place : Mumbai
Date: May 30, 2019

Nirmal P. Jhunjhunwala
Director
DIN: 00192810