

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	8.66
	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)	160.27	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
(Formerly Known as a 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

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.

By order of the Board

Place : Mumbai
Date: 12th February, 2021

Hema Renganathan
Whole-Time Director
DIN: 08684881

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

(Rs. in lakhs)

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 nine months ended 31st December, 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.

By order of the Board

Place : Mumbai
Date: 12th February, 2021

Hema Renganathan
Whole-Time Director
DIN: 08684881