

Statements of Audited Financial Results for the Quarter and Year Ended 31st March, 2022

(Rs. in lakhs)

| Sr. No. | PARTICULARS | Quarter ended | | | Year Ended | |
|---------|--|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| | | 31.03.2022 AUDITED** | 31.12.2021 UNAUDITED | 31.03.2021 AUDITED** | 31.03.2022 AUDITED | 31.03.2021 AUDITED |
| 1 | Revenue from Operations | | | | | |
| | Interest Income | 0.36 | 2.67 | 2.70 | 8.37 | 11.37 |
| | Dividend Income | 1.23 | 1.23 | - | 107.79 | 120.01 |
| | Net gain on fair value changes of financial assets | (264.12) | 110.34 | 1,116.42 | 3,218.51 | 5,960.74 |
| 2 | Other Income | 27.35 | 0.67 | 5.83 | 29.40 | 678.78 |
| | Total Income | (235.18) | 114.91 | 1,124.95 | 3,364.07 | 6,770.90 |
| 3 | Expenses | | | | | |
| (a) | Employee benefits expense | 20.55 | 18.08 | 12.96 | 75.22 | 78.37 |
| (b) | Depreciation and Amortisation expenses | 4.76 | 4.75 | 4.73 | 19.01 | 19.48 |
| (c) | Other expenses | 28.51 | 27.55 | 33.64 | 114.03 | 128.15 |
| | Total Expenses | 53.82 | 50.38 | 51.33 | 208.26 | 226.00 |
| 4 | Profit / (loss) from Ordinary activities before tax & Exceptional Items | (289.00) | 64.53 | 1,073.62 | 3,155.81 | 6,544.90 |
| | Exceptional items | - | - | - | - | - |
| 4 | Profit / (loss) before tax | (289.00) | 64.53 | 1,073.62 | 3,155.81 | 6,544.90 |
| 5 | Tax expenses (net) | | | | | |
| | Current Tax | (7.54) | (9.57) | (31.74) | (0.00) | 95.92 |
| | Deferred Tax | 1.42 | 7.33 | 116.93 | 348.97 | 620.28 |
| 6 | Profit/ (loss) for the year | (282.88) | 66.77 | 988.43 | 2,806.84 | 5,828.70 |
| 7 | Profit/(loss) from discontinued operations (net of tax) (B) | - | - | - | - | - |
| 6 | Profit/(loss) for the year | (282.88) | 66.77 | 988.43 | 2,806.84 | 5,828.70 |
| 7 | Other Comprehensive Income / (loss) | | | | | |
| | Items that will not be reclassified to Profit or Loss | - | | | | |
| | - Remeasurement of post employment benefit obligation | 6.72 | - | 6.45 | 6.72 | 7.36 |
| | - Gains and losses on remeasuring FVTOCI financial assets | (1,423.19) | (1,037.87) | 1,130.41 | (461.69) | 7,342.24 |
| | - Income Tax on above | 158.26 | 115.50 | (120.29) | 50.08 | (310.68) |
| | Other Comprehensive Income / (loss) | (1,258.21) | (922.37) | 1,016.57 | (404.89) | 7,038.92 |
| 8 | Total Comprehensive Income / (loss) | (1,541.09) | (855.60) | 2,005.00 | 2,401.95 | 12,867.62 |
| 9 | Paid-up equity share capital (FV of Rs.100 /-per share) | 150.00 | 150.00 | 150.00 | 150.00 | 150.00 |
| 10 | Other Equity | - | - | - | 32,434.79 | 30,062.84 |
| 11 | Earnings Per Share (EPS) | | | | | |
| | (per equity share of nominal value Rs.100 each) | | | | | |
| | - for profit from continuing operations | (188.59) | 44.87 | 658.95 | 1,871.23 | 3,885.80 |
| | - for profit from discontinuing operations | - | - | - | - | - |
| | - for profit/(loss) from total operations | (188.59) | 44.87 | 658.95 | 1,871.23 | 3,885.80 |

** Refer note 6

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

Statement of Audited Assets and Liabilities as at 31.03.2022**(Rs in Lakhs)**

| Particulars | As at 31st March, 2022 (Audited) | As at 31st March, 2021 (Audited) |
|--|---|---|
| Assets | | |
| Financial Assets | | |
| Cash and cash equivalents | 34.94 | 14.65 |
| Bank Balance other than Cash and cash equivalents | 9.36 | 210.06 |
| Trade receivables | 47.46 | 47.46 |
| Investments | 32,418.84 | 29,675.09 |
| Other financial assets | 1.09 | 1.10 |
| Total financial assets | 32,511.69 | 29,948.36 |
| Non-financial Assets | | |
| Current tax assets (Net) | 564.99 | 562.45 |
| Property, Plant and Equipment | 704.14 | 724.62 |
| Other non-financial assets | 1.07 | 0.84 |
| Total non-financial assets | 1,270.20 | 1,287.91 |
| Total assets | 33,781.89 | 31,236.27 |
| Liabilities and Equity | | |
| Liabilities | | |
| Financial liabilities | | |
| Trade payables | | |
| Total outstanding dues to micro enterprise and small enterprise | 5.61 | 5.19 |
| Total outstanding dues to creditors other than micro enterprise and small enterprise | 1.09 | 18.17 |
| Other financial liabilities | 16.28 | 32.16 |
| Total financial liabilities | 22.98 | 55.52 |
| Non-Financial Liabilities | | |
| Current tax liabilities (Net) | 0.00 | 21.53 |
| Provisions | 29.16 | 56.08 |
| Deferred tax liabilities (Net) | 1,144.96 | 890.30 |
| Total non-financial liabilities | 1,174.12 | 967.91 |
| Equity | | |
| Equity share capital | 150.00 | 150.00 |
| Other equity | 32,434.79 | 30,062.84 |
| Total equity | 32,584.79 | 30,212.84 |
| Total Liabilities and Equity | 33,781.89 | 31,236.27 |

Bombay Oxygen Investments Limited

Cash Flow Statement

for the year ended 31st March 2022

| Particulars | Rs in lakhs | |
|---|---------------------------|--------------------------------|
| | As at 31st March, 2022 | Year ended 31st March, 2021 |
| A. Cash Flow from Operating Activities | | |
| Net (loss) / profit before tax | 3,155.81 | 6,544.90 |
| Add/ (Less) : Adjustments for : | | |
| Depreciation | 19.01 | 19.48 |
| Dividend Income | (107.79) | (120.01) |
| (Profit) / Loss on sale of Investments | (9.12) | (780.94) |
| Fair value (gain) / loss on investments | (3,209.39) | (5,179.80) |
| (Profit) / Loss on sale of Property, Plant & Equipment | (0.03) | (0.34) |
| Interest Income | (8.37) | (11.37) |
| Remeasurement of post employment benefit obligation | 6.72 | 7.36 |
| Operating Profit before Working Capital changes | (153.16) | 479.28 |
| Adjustments for changes in working capital : | | |
| (Increase) / Decrease in Trade and Other Receivables | - | 0.19 |
| (Increase) / Decrease in Inventories | - | - |
| (Increase) / Decrease in financial assets | 0.01 | 0.73 |
| (Increase) / Decrease in other assets | (0.23) | 24.37 |
| (Increase) / Decrease in Investments | 13.07 | (534.36) |
| Increase/(Decrease) in trade payables | (16.66) | (4.92) |
| Increase / (Decrease) in Other Financial Liabilities | (15.88) | 1.01 |
| Increase / (Decrease) in Provisions | (26.92) | (15.16) |
| Cash Generated From / (Used In) Operations | (199.77) | (48.86) |
| Income tax Paid (net of refund) | (68.31) | (115.04) |
| Net Cash inflow / (outflow) from Operating activities | (268.08) | (163.90) |
| B. Cash Flow from Investing Activities | | |
| Sale/(purchase) of property, plant & equipment (net) | 1.50 | 5.22 |
| Dividend from Investments | 107.79 | 120.01 |
| Redemption / (Deposits) in Fixed Deposit with Banks | 200.71 | 0.10 |
| Interest received | 8.37 | 11.37 |
| Net Cash inflow / (outflow) from Investing activities | 318.37 | 136.70 |
| C. Cash Flow from Financing Activities | | |
| Dividends Paid | (30.00) | (15.00) |
| Net Cash inflow / (outflow) from Financing activities | (30.00) | (15.00) |
| Net increase / (decrease) in cash and cash equivalents | 20.29 | (42.20) |
| Cash and cash equivalents at the beginning of the year | 14.65 | 56.85 |
| Cash and cash equivalents at the end of the year | 34.94 | 14.65 |

Cash and cash equivalent at the end of the year consists of cash in hand and balances with banks as follows :

| Particulars | As at | As at |
|-------------------------------------|----------------|----------------|
| | March 31, 2022 | March 31, 2021 |
| Balances with banks | | |
| - Current accounts in Indian rupees | 34.70 | 14.22 |
| Cash on hand | 0.24 | 0.43 |
| | 34.94 | 14.65 |

1. The above statement of cash flow has been prepared under the 'Indirect Method' as set out in Ind AS 7 - 'Statement of Cash Flows'.

2. Since the Company is an investment Company, purchase and sale of investments have been considered as part of "Cash flow from investing activities" dividend earned have been considered as part of "Cash flow from operating activities".

3. Direct taxes paid is treated as arising from operating activities and is not bifurcated between investing and financing activities.

4. Cash and cash equivalents represents cash and bank balances as per Balance Sheet. Cash and cash equivalents includes current account balances which are restricted in use on account of unclaimed dividend.

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

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Notes:

- 1 The above Financial Results of the Company for the quarter and year ended 31st March, 2022 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meetings held on 23rd May, 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 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".
- 4 The Company has proposed a dividend of Rs. 20/- per share on equity shares of face value Rs. 100/- each subject to approval of Shareholders.
- 5 The figures for the last quarter ended 31st March, 2022 and the corresponding quarter ended in the previous year, as reported in these 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 Figures of the previous year has been reclassified/ regrouped wherever necessary.

By order of the Board

Hema Renganathan
Whole-Time Director
DIN: 08684881

Place : Mumbai
Date: 23rd May, 2022

Extract of Audited Financial Results for the Quarter and Year Ended 31st March, 2022

(Rs. in lakhs)

| Particulars | Quarter ended | Quarter ended | Year Ended | Year Ended |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | 31.03.2022 (Audited) | 31.03.2021 (Audited) | 31.03.2022 (Audited) | 31.03.2021 (Audited) |
| Total income from operations (net) | (262.53) | 1,119.12 | 3,334.67 | 6,092.12 |
| Net Profit / (Loss) for the year (Before tax, Exceptional and /or Extraordinary items) | (289.00) | 1,073.62 | 3,155.81 | 6,544.90 |
| Net Profit / (Loss) for the year before tax (after Exceptional and /or Extraordinary items) | (289.00) | 1,073.62 | 3,155.81 | 6,544.90 |
| Net Profit / (Loss) for the year after tax (after Exceptional and /or Extraordinary items) | (282.88) | 988.43 | 2,806.84 | 5,828.70 |
| Total Comprehensive Income for the year (comprising profit or (loss) for the year after tax and other Comprehensive income after tax) | (1,541.09) | 2,005.00 | 2,401.95 | 12,867.62 |
| Equity Share Capital | 150.00 | 150.00 | 150.00 | 150.00 |
| Earnings Per Share (EPS) of Rs. 100/- each - Basic & diluted (not annualised) | (188.59) | 658.95 | 1,871.23 | 3,885.80 |

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 website at www.bomoxy.com.

2.The above audited financial results of the Company for the Quarter and year ended 31st March, 2022 have been reviewed by the Audit Committee and taken on record approved by the Board of Directors at its meeting held on 23rd May, 2022.

3.The financial results for the Quarter and year ended 31st March, 2022 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.

6.The Board of Directors has recommended a dividend of Rs.20/- per equity share of Rs.100.00 each for the year ended 31st March, 2022 which is subject to approval of Shareholders at the the ensuing Annual General Meeting of the Company.

By order of the Board

Place : Mumbai
Date: 23rd May, 2022

Hema Renganathan
Whole-Time Director
DIN: 08684881