

# AMS & CO LLP

CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of Bombay Oxygen Investments Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

To,

**The Board of Directors of  
Bombay Oxygen Investments Limited**

1. We have reviewed the accompanying Statement of the Unaudited Financial Results of **Bombay Oxygen Investments Limited** ("the Company") for the Quarter and Nine Months ended 31<sup>st</sup> December, 2024 ("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 ("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 Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended read with 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 Engagements (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 provides less assurance than an audit. 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. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable accounting standard specified under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A M S & CO LLP**

**(Formerly known as A M S & CO.)**

Chartered Accountants

**Firm's Registration No.:** 130878W/W101034

*Anil Kumar Halwai*

**Anil Kumar Halwai**

Partner

**Membership No.:**115481

**UDIN:** 25115481BMJGWJ7175

Place: Mumbai

Date: 10th February, 2025



**Bombay Oxygen Investments Limited**

CIN : L65100MH1960PLC011835

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

Email id:- contact@bomoxy.com | Website: - www.bomoxy.com

**Statements of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2024**

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	<b>Revenue from Operations</b>						
	Dividend Income	4.36	161.02	1.54	213.60	198.40	202.99
	Net gain on fair value changes of financial assets	(1,858.43)	2,235.80	2,230.23	3,229.68	5,619.75	6,880.98
2	Other Income	69.03	-	0.76	69.03	0.77	137.63
	<b>Total Income</b>	<b>(1,785.04)</b>	<b>2,396.82</b>	<b>2,232.53</b>	<b>3,512.31</b>	<b>5,818.92</b>	<b>7,221.60</b>
3	<b>Expenses</b>						
(a)	Employee benefits expense	13.77	13.34	14.09	42.54	43.51	59.00
(b)	Depreciation and Amortisation expenses	4.45	5.05	4.86	14.55	14.56	19.41
(c)	Other expenses	24.39	25.16	25.60	75.91	75.05	121.09
	<b>Total Expenses</b>	<b>42.61</b>	<b>43.55</b>	<b>44.55</b>	<b>133.00</b>	<b>133.12</b>	<b>199.50</b>
4	<b>Profit / (loss) before tax</b>	<b>(1,827.65)</b>	<b>2,353.27</b>	<b>2,187.98</b>	<b>3,379.31</b>	<b>5,685.80</b>	<b>7,022.10</b>
5	Tax expenses (net)						
	Current Tax	14.13	188.00	193.50	839.13	225.98	589.01
	Deferred Tax	(293.71)	320.46	247.32	(440.55)	569.18	593.13
	Earlier Year Taxation	-	-	-	-	-	79.87
6	<b>Profit/(loss) for the year</b>	<b>(1,548.07)</b>	<b>1,844.81</b>	<b>1,747.16</b>	<b>2,980.73</b>	<b>4,890.64</b>	<b>5,760.09</b>
7	<b>Other Comprehensive Income / (loss)</b>						
	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	- Remeasurement of post employment benefit obligation	-	-	-	-	-	1.70
	- Gains and losses on remeasuring FVTOCI financial assets	(1,667.00)	1,579.38	2,545.44	631.99	6,996.59	8,431.37
	- Income Tax on above	238.38	(335.35)	(273.50)	(176.08)	(1,015.21)	(1,177.19)
	<b>Other Comprehensive Income / (loss)</b>	<b>(1,428.62)</b>	<b>1,244.03</b>	<b>2,271.94</b>	<b>455.91</b>	<b>5,981.38</b>	<b>7,255.88</b>
8	<b>Total Comprehensive Income / (loss)</b>	<b>(2,976.69)</b>	<b>3,088.84</b>	<b>4,019.10</b>	<b>3,436.64</b>	<b>10,872.02</b>	<b>13,015.97</b>
9	Paid-up equity share capital (FV of Rs.100 /-per share)	150.00	150.00	150.00	150.00	150.00	150.00
10	Other Equity	-	-	-	-	-	46,116.52
11	<b>Earnings Per Share (EPS)</b>						
	<b>(per equity share of nominal value Rs.100 each)</b>						
	- for profit from continuing operations	(1,032.05)	1,229.87	1,164.77	1,987.15	3,260.43	3,840.06
	- for profit/(loss) from total operations	(1,032.05)	1,229.87	1,164.77	1,987.15	3,260.43	3,840.06



**Bombay Oxygen Investments Limited**

CIN : L65100MH1960PLC011835

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**Notes:**

- 1 The above Unaudited Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meetings held on 10th February, 2025. The statutory auditors of the Company have carried out the audit of the aforesaid results.
- 2 The above Unaudited 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 Other expenses for the Quarter and Nine months ended 31st December, 2024 includes Rs.13.29 lakhs and Rs.39.89 lakhs towards legal and professional fees.
- 4 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".
- 5 Figures of the previous year has been reclassified/ regrouped wherever necessary.

Place : Mumbai

Date: 10th February, 2025



By order of the Board

*Hema Rengathan*  
Hema Rengathan  
Whole-Time Director  
DIN: 08684881



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CIN : L65100MH1960PLC011835

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**Extract of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2024**

(Rs. in lakhs)

Particulars	Quarter ended			Nine Months Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
Total income from operations (net)	(1,854.07)	2,396.82	2,231.77	3,443.28	5,818.15	7,083.97
Net Profit / (Loss) for the year (Before tax, Exceptional and /or Extraordinary items)	(1,827.65)	2,353.27	2,187.98	3,379.31	5,685.80	7,022.10
Net Profit / (Loss) for the year before tax (after Exceptional and /or Extraordinary items)	(1,827.65)	2,353.27	2,187.98	3,379.31	5,685.80	7,022.10
Net Profit / (Loss) for the year after tax (after Exceptional and /or Extraordinary items)	(1,548.07)	1,844.81	1,747.16	2,980.73	4,890.64	5,760.09
Total Comprehensive Income for the year (comprising profit or (loss) for the year after tax and other Comprehensive income after tax)	(2,976.69)	3,088.84	4,019.10	3,436.64	10,872.02	13,015.97
Equity Share Capital	150.00	150.00	150.00	150.00	150.00	150.00
Earnings Per Share (EPS) of Rs. 100/- each - Basic & diluted (not annualised)	(1,032.05)	1,229.87	1,164.77	1,987.15	3,260.43	3,840.06

**Notes**

1.The above is an extract of the detailed format of the Quarter and Nine Months ended 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 and Nine Months Ended Financial Results are available on the Stock Exchange at BSE at [www.bseindia.com](http://www.bseindia.com) and on Company's website at [www.bomoxy.com](http://www.bomoxy.com).

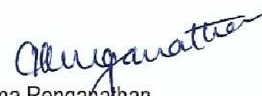
2.The above unaudited financial results of the Company for the Quarter and Nine Months ended 31st December, 2024 have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 10th February, 2025.

3.The financial results for the Quarter and Nine Months ended 31st December, 2024 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

Hema Renganathan  
Whole-Time Director  
DIN: 08684881

Place : Mumbai

Date: 10th February, 2025

