

BOMBAY POTTERIES & TILES LIMITED

Registered Office : Happy Home, 1st floor, 244 Waterfield Rd, Bandra (W), Mumbai 400 050

Tel.No: 2642 3012/3013, Fax No: 2645 4914

Email id : mwadhwaconstructions@rediffmail.com

CIN : L26933MH1933PLC001977

Date: 09th September, 2023

To,

The General Manager
DCS-CRD
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code: 502216

Sub: Unaudited Financial Results for the Quarter and Half year ended 30.09.2023

Dear Sir,

Pursuant to Regulation 33 of SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.

Please find enclosed herewith the Unaudited Financial Results of the Company for the quarter and half year ended 30.09.2023 duly approved by the Board of Directors along with the Limited Review Report thereon issued by the statutory Auditors of the Company M/s. Agarwal Iyer and Associates., Chartered Accountants.

Thanking you,

For **Bombay Potteries & Tiles Limited**

Mangal Kulkarni

Director



AGARWAL IYER & ASSOCIATES
CHARTERED ACCOUNTANTS
11, Pritam, 11th Road, Khar West, Mumbai 400052
Tel No. -+91 22 66943311, Mobile - + 91 9820399459
Email - jaina11@live.com

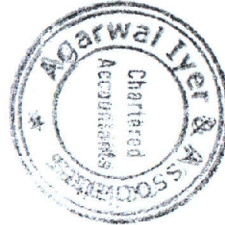
INDEPENDENT AUDITOR'S REVIEW REPORT
ON REVIEW OF INTERIM FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF
BOMBAY POTTERIES & TILES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **BOMBAY POTTERIES & TILES LIMITED** ("the Company") For the quarter and six months ended September 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as 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 standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agarwal Iyer & Associates
Chartered Accountants
Firm Registration No. 159907W



Place: Mumbai
Date: 09.11.2023

JN Jhanawale
(Jaina Agarwal)
Partner
Membership No. 42291

UDIN: 23042291B6ULUK9760

BOMBAY POTTERIES & TILES LTD
11- HAPPY HOME 244 WATERFIELD ROAD BANDRA (WEST), MUMBAI 400 050.
CIN : L26933MH1933PLC001977

Statement of Unaudited Financial Results for the Quarter Ended September 30, 2023

(Rs in Lacs except Per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023 (unaudited)	30.06.2023 (unaudited)	30.09.2022 (unaudited)	30.09.2023 (unaudited)	30.09.2022 (unaudited)	31.03.2023 (Audited)
Income						
1. (a) Net Sales/Income from Operations	0.00	0.00	0.00	0.00	0.00	0.00
(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	0.00	0.00	0.00	0.00	0.00	0.00
2. Expenses						
a. Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b. Purchase of stock- in trade	0.00	0.00	0.00	0.00	0.00	0.00
c. Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
d. Employees cost	0.70	0.71	0.60	1.41	1.20	2.60
e. Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
f. Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
g. Other Expenditure	0.72	0.43	1.04	1.15	1.39	5.16
Total Expenses	1.42	1.14	1.64	2.56	2.59	7.76
3. Profit/(loss) before exceptional items and tax (1-2)	(1.42)	(1.14)	(1.64)	(2.56)	(2.59)	(7.76)
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit (+)/Loss (-) after exceptional items and before tax (3-4)	(1.42)	(1.14)	(1.64)	(2.56)	(2.59)	(7.76)
6. Tax expense						
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7. Net Profit (+)/Loss (-) from Ordinary Activities after tax (5-6)	(1.42)	(1.14)	(1.64)	(2.56)	(2.59)	(7.76)
8. Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Comprehensive Income After Tax(7+8)	(1.42)	(1.14)	(1.64)	(2.56)	(2.59)	(7.76)
10. Paid-up Equity Share Capital (Face value of the Share Rs.100/)	130.00	130.00	130.00	130.00	130.00	130.00
11. Other Equity						(111.82)
12. Earning per Share in Rupees (Not Annualised)						
- Basic	(1.10)	(0.88)	(1.26)	(1.97)	(1.99)	(5.97)
- Diluted	(1.10)	(0.88)	(1.26)	(1.97)	(1.99)	(5.97)

Mangaj Kulkarni



BOMBAY POTTERIES & TILES LTD

Statement of Assets and Liabilities as at 30th September , 2023

(Rs. in Lacs)

PARTICULARS	AS AT	AS AT
	30.09.2023 [UNAUDITED]	31.03.2023 [AUDITED]
ASSETS		
Non Current Assets		
(a) Property, Plant and equipment	0.83	0.83
(b) Capital work in progress	0.00	0.00
(c) Other Intangible assets	0.00	0.00
(d) Financial Assets		
Investments	0.25	0.25
Loans	0.00	0.00
Other Financial assets	103.20	103.20
(e) Other non current assets	9.00	9.00
Total Non Current Assets	113.28	113.28
2. CURRENT ASSETS		
(a) Inventories	0	0
(b) Financial Assets		
Trade receivables	0	0
Cash and Cash Equivalents	0.36	0.65
Bank balance other than above	0	0
Loans	0	0
Other current Financial assets	0	0
(C) Other current assets	0.06	0.01
TOTAL CURRENT ASSETS	0.42	0.66
TOTAL ASSETS	113.70	113.94
A. EQUITY & LIABILITIES		
1. Equity		
(A) Equity Share Capital	130.00	130.00
(B) Other Equity	(114.39)	(111.82)
Total Equity	15.61	18.18
2. LIABILITIES		
1. NON CURRENT LIABILITIES		
(a) Other Financial Liabilities	19.00	19.00
TOTAL NON CURRENT LIABILITIES	19.00	19.00
1. CURRENT LIABILITIES		
(a) Short Term Borrowings	75.92	70.30
(b) Trade Payables	2.90	6.29
(c) Other Current Liabilities	0.27	0.17
TOTAL CURRENT LIABILITIES	79.09	76.76
TOTAL - EQUITY & LIABILITIES	113.70	113.94

NOTE : 1) The above results have been taken on record by the Board of Directors of the Company at its meeting held on 09.11.2023.

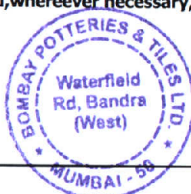
2) The Company is operating in a single segment.

3) The Standalone financial have been prepared by the Company in accordance with the Companies (Indian Standards rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and other recognised practices and policies to the extent applicable.

4) There were no complaints from investors outstanding at the beginning of the quarter and one complaint was received during the Quarter ended 30.09.2023 which has been closed.

5) Figures of the previous quarter/year have been regrouped,wherever necessary, to confirm to the current quarter's/year's presentation.

PLACE : MUMBAI
DATE : 09.11.2023



FOR AND ON BEHALF OF THE BOARD

Manoj V. Wadhwa

MANOJ V. WADHWA
CHAIRMAN & MANAGING DIRECTOR

BOMBAY POTTERIES & TILES LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-09-2023

	30.09.2023	Rs in Lacs 30.09.2022
	<u>[UNAUDITED]</u>	<u>[UNAUDITED]</u>
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit (Loss)before tax and extra ordinary items	(2.56)	(2.59)
Adjustment for :		
Income tax Provision Written Back	-	-
Depreciation	-	-
Sundry deposits written off	-	-
Operating profit before working Capital Changes	<u>(2.56)</u>	<u>(2.59)</u>
Adjustments for :		
(Increase) / Decrease in Trade receivables	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	(0.05)	-
(Decrease) / Increases in Trade Payables	(3.39)	(7)
(Decrease) / Increases in Other Current Liabilities	0.10	(0.24)
Cash generated from operations	<u>(5.90)</u>	<u>(10.01)</u>
Direct taxes paid	-	-
Net cash from Operating Activities (A)	<u>(5.90)</u>	<u>(10.01)</u>
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Investments	-	-
Sale of Investments	-	-
Net Cash from investing activities (B)	<u>-</u>	<u>-</u>
C CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds/(Repayment) of short term Borrowing	5.62	9.81
Net cash from financing activities (C)	<u>5.62</u>	<u>9.81</u>
Net Decrease in Cash and Cash Equivalents(A+B+C)	<u>(0.28)</u>	<u>(0.20)</u>
Cash and Cash Equivalents as at 1st April ,2023 (opening)	0.66	0.86
Cash and Cash Equivalents as at 30th September,2023(closing)	0.38	0.66

- Note 1)** The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Accounting Standard - 3 on "Cash Flow Statement" issued by the Institute of Chartered Accountants of India
- 2) Fixed deposits kept against bank gurantee has been included in other recievables
- 3) Previous year's figures have been regrouped/rearranged wherever necessary to conform the current year's presentation.

Place : Mumbai
Date : 09/11/2023



For and On behalf of the Board

Manoj V. Wadhwa

Manoj V. Wadhwa
Chairman & Managing Director